

“ATTACHMENT C”

EXAMPLE SCHEDULE OF BUDGETED TO ACTUAL COSTS

AGENCY NAME
 SCHEDULE OF BUDGETED TO ACTUAL COSTS
 For the Year Ended June 30, 2010

SAMPLE

Schedule 1

DMT Contract #		MT- 09XXX - 87				
Contract period:		July 1, 2009 - June 30, 2010				
Performance period:		Budget	Section 5311	SMTF*	Local	Variance
		Jul 09 - Jun10				
ADMINISTRATION						
Personnel	195,672	153,538	19,567	19,567	3,000	
Fringe Benefits	41,566	33,253	4,157	4,157	(1)	
Professional Serv	8,725	6,212	777	777	959	
Custodial Fees	2,500	1,800	225	225	250	
Supplies	2,026	1,621	203	203	(1)	
Utilities	12,081	9,665	1,208	1,208	-	
Insurance						
Caualty & Liab.	5,667	4,534	567	567	(1)	
Bond	7,497	5,998	750	750	(1)	
Lease & Rental						
Office	26,640	21,312	2,664	2,664	-	
Euipeint	7,027	5,622	703	703	(1)	
Total Admin	309,401	243,555	30,821	30,821	4,204	
OPERATIONS						
Personnel	178,652	89,326	44,663	44,663	-	
Fringe Benefits	34,884	17,442	8,721	8,721	-	
Contract Serv - Maint	76,396	30,558	15,279	15,279	15,280	
Fuel & Lube	98,731	54,302	27,151	27,151	(9,873)	
Miscellaneous						
Uniforms	1,890	945	473	473	(1)	
Profes. Due & Sub	1,450	725	363	363	(1)	
Total Ops.	392,003	193,298	96,650	96,650	5,405	
CAPITAL						
30 ft. Bus	165,000	132,000	16,500	16,500	-	
Van	40,000	32,000	4,000	4,000	-	
Maint. Bldg	97,000	77,600	9,700	9,700	-	
Maint. Equipment	12,500	9,000	1,125	1,125	1,250	
Software	12,000	5,760	720	720	4,800	
Total Cap.	326,500	256,360	32,045	32,045	6,050	
Total program	1,027,904	693,213	159,516	159,516	15,659	

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget Balance	<u>15,659</u>

*State and required local match are identical

SAMPLE

SAMPLE

AGENCY NAME
 SCHEDULE OF BUDGETED TO ACTUAL COSTS
 For the Year Ended September 30, 2010

Schedule 1

DMT Contract#
 Contract period:

		MT- 09XXX - 87							
		July 1, 2009 - June 30, 2010							
Contract Budget	Section 5311			SMTF*		Local		Total Program Variance	
	Current	Prior Period		Current	Prior Period	Current	Prior Period		
Performance period:	Jul 08 - Jun 09	Oct 09- Jun 10	Jul - Sept 09	Oct 09 - Jun 10	Jul - Sept 09	Oct 09 - Jun 10	Jul - Sept 09		
ADMINISTRATION									
Personnel	195,672	117,403	36,135	14,676	4,891	14,676	4,891	3,000	
Fringe Benefits	41,566	24,940	8,313	3,118	1,039	3,118	1,039	(1)	
Professional Serv	8,725	3,979	2,233	498	279	498	279	959	
Custodial Fees	2,500	1,500	300	188	37	188	37	250	
Supplies	2,026	1,410	211	177	26	177	26	(1)	
Utilities	12,081	7,249	2,416	906	302	906	302	-	
Insurance									
Caualty & Liab.	5,667	4,534	-	567	-	567	-	(1)	
Bond	7,497	5,998	-	750	-	750	-	(1)	
Lease & Rental									
Office	26,640	15,984	5,328	1,998	666	1,998	666	-	
Equipment	7,027	4,216	1,406	527	176	527	176	(1)	
Total Admin	309,401	187,213	56,342	23,405	7,416	23,405	7,416	4,204	
OPERATIONS									
Personnel	178,652	66,995	22,331	33,498	11,165	33,498	11,165	-	
Fringe Benefits	34,884	13,082	4,360	6,541	2,180	6,541	2,180	-	
Contract Serv - Maint	76,396	21,391	9,167	10,696	4,583	10,696	4,583	15,280	
Fuel & Lube	98,731	48,872	5,430	24,436	2,715	24,436	2,715	(9,873)	
Miscellaneous									
Uniforms	1,890	756	189	378	95	378	95	(1)	
Profes. Due & Sub	1,450	653	72	327	36	327	36	(1)	
Total Ops.	392,003	151,749	41,549	75,876	20,774	75,876	20,774	5,405	
CAPITAL									
30 ft. Bus	165,000		132,000		16,500		16,500	-	
Van	40,000		32,000		4,000		4,000	-	
Maint. Bldg	97,000	40,352	37,248	5,044	4,656	5,044	4,656	-	
Maint. Equipment	12,500	6,000	3,000	750	375	750	375	1,250	
Software	12,000	3,840	1,920	480	240	480	240	4,800	
Total Cap.	326,500	50,192	206,168	6,274	25,771	6,274	25,771	6,050	
Total program	1,027,904	389,154	304,059	105,555	53,961	105,555	53,961	15,659	

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget over Actual	15,659
or Actual over Budget	

*State and required local match are identical

SAMPLE

SAMPLE

AGENCY NAME
 SCHEDULE OF BUDGETED TO ACTUAL COSTS
 For the Year Ended September 30, 2010

Schedule 2

DMT Contract #
 Contract period:

Performance period:

MT- 10XXX - 87					
July 1, 2010 - June 30, 2011					
Budget	Section 5311	SMTF*	Local	Budget Bal.	
Jul - Sept 2010					
ADMINISTRATION					
Personnel	195,672	36,135	4,891	4,891	149,755
Fringe Benefits	41,566	8,313	1,039	1,039	31,175
Professional Serv	8,725	2,233	279	279	5,934
Custodial Fees	2,500	300	37	37	2,126
Supplies	2,026	211	26	26	1,763
Utilities	12,081	2,416	302	302	9,061
Insurance					
Caualty & Liab.	5,667	-	-	-	5,667
Bond	7,497	-	-	-	7,497
Lease & Rental					
Office	26,640	5,328	666	666	19,980
Equipment	7,027	1,406	176	176	5,269
Total Admin	309,401	56,342	7,416	7,416	238,227
OPERATIONS					
Personnel	178,652	22,331	11,165	11,165	133,991
Fringe Benefits	34,884	4,360	2,180	2,180	26,164
Contract Serv - Maint	76,396	9,167	4,583	4,583	58,063
Fuel & Lube	98,731	5,430	2,715	2,715	87,871
Miscellaneous					
Uniforms	1,890	189	95	95	1,511
Profes. Due & Sub	1,450	72	36	36	1,306
Total Ops.	392,003	41,549	20,774	20,774	308,906
CAPITAL					
30 ft. Bus	165,000	132,000	16,500	16,500	-
Van	40,000	32,000	4,000	4,000	-
Maint. Bldg	97,000	37,248	4,656	4,656	50,440
Maint. Equipment	12,500	3,000	375	375	8,750
Software	12,000	1,920	240	240	9,600
Total Cap.	326,500	206,168	25,771	25,771	68,790
Total program	1,027,904	304,059	53,961	53,961	615,923

Approved Budget	1,027,904
TI Federal Costs	304,059
TI State Costs*	53,961
TI Local Costs	53,961
Budget Balance	615,923

*State and required local match are identical

SAMPLE

SAMPLE

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended September 30, 2010

NOTE

Agencies with fiscal years ending September will need to present schedules as follows:

- 1 **Audit period ending September 30, 2009** will present one schedule per DMT administered programs:
 - a. July 1, 2009 - June 30, 2010 contract period reporting expenses for
July 1 - Sept 30, 2009 as current period
- 2 **Audit period ending September 30, 2010** will present two schedules per DMT administered programs:
 - a. July 1, 2009 - June 30, 2010 contract period reporting expenses for
Oct 1, 2009 - June 30, 2010 as current period and identifying
July 1 - Sept 30, 2009 expenses as prior period
 - b. July 1, 2010 - June 30, 2011 contract period reporting expenses for
July 1 - Sept 30, 2010 as current period

SAMPLE

AGENCY NAME
 SCHEDULE OF BUDGETED TO ACTUAL COSTS
 For the Year Ended December 31, 2010

Schedule 1

DMT Contract #
 Contract period:

Actual Cost:
 Performance period:

MT- 08XXX - 87								
July 1, 2009 - June 30, 2010								
Total Budget	Section 5311		SMTF*		Local		Total Program Variance	
	Current	Prior Period	Current	Prior	Current	Prior		
	Jan - Jun 10	Jul - Dec 09	Jan - Jun 10	Jul - Dec 09	Jan - Jun 10	Jul - Dec 09		
ADMINISTRATION								
Personnel	195,672	36,135	117,403	4,891	14,676	4,891	14,676	3,000
Fringe Benefits	41,566	8,313	24,940	1,039	3,118	1,039	3,118	(1)
Professional Serv	8,725	2,233	3,979	279	498	279	498	959
Custodial Fees	2,500	300	1,500	37	188	37	188	250
Supplies	2,026	211	1,410	26	177	26	177	(1)
Utilities	12,081	2,416	7,249	302	906	302	906	-
Insurance								
Caualty & Liab.	5,667	-	4,534	-	567	-	567	(1)
Bond	7,497	-	5,998	-	750	-	750	(1)
Lease & Rental								
Office	26,640	5,328	15,984	666	1,998	666	1,998	-
Euipeunt	7,027	1,406	4,216	176	527	176	527	(1)
Total Admin	309,401	56,342	187,213	7,416	23,405	7,416	23,405	4,204
OPERATIONS								
Personnel	178,652	22,331	66,995	11,165	33,498	11,165	33,498	-
Fringe Benefits	34,884	4,360	13,082	2,180	6,541	2,180	6,541	-
Contract Serv - Maint	76,396	9,167	21,391	4,583	10,696	4,583	10,696	15,280
Fuel & Lube	98,731	5,430	48,872	2,715	24,436	2,715	24,436	(9,873)
Miscellaneous								
Uniforms	1,890	189	756	95	378	95	378	(1)
Profes. Due & Sub	1,450	72	653	36	327	36	327	(1)
Total Ops.	392,003	41,549	151,749	20,774	75,876	20,774	75,876	5,405
CAPITAL								
30 ft. Bus	165,000	132,000		16,500		16,500		-
Van	40,000	32,000		4,000		4,000		-
Maint. Bldg	97,000	37,248	40,352	4,656	5,044	4,656	5,044	-
Maint. Equipment	12,500	3,000	6,000	375	750	375	750	1,250
Software	12,000	1,920	3,840	240	480	240	480	4,800
Total Cap.	326,500	206,168	50,192	25,771	6,274	25,771	6,274	6,050
Total program	1,027,904	304,059	389,154	53,961	105,555	53,961	105,555	15,659

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget over Actual	<u>15,659</u>
or Actual over Budget	

*State and required local match are identical

SAMPLE

SAMPLE

AGENCY NAME
 SCHEDULE OF BUDGETED TO ACTUAL COSTS
 For the Year Ended December 31, 2010

Schedule 2

Contract #

Contract period:

Performance period:

MT- 09XXX - 87					
July 1, 2010- June 30, 2011					
Budget	5311	SMTF*	Local	Budget Bal.	
July - Dec 2010					
ADMINISTRATION					
Personnel	195,672	117,403	14,676	14,676	48,917
Fringe Benefits	41,566	24,940	3,118	3,118	10,390
Professional Serv	8,725	3,979	498	498	3,750
Custodial Fees	2,500	1,500	188	188	624
Supplies	2,026	1,410	177	177	262
Utilities	12,081	7,249	906	906	3,020
Insurance					
Caualty & Liab.	5,667	4,534	567	567	(1)
Bond	7,497	5,998	750	750	(1)
Lease & Rental					
Office	26,640	15,984	1,998	1,998	6,660
Equipment	7,027	4,216	527	527	1,757
Total Admin	309,401	187,213	23,405	23,405	75,378
OPERATIONS					
Personnel	178,652	66,995	33,498	33,498	44,661
Fringe Benefits	34,884	13,082	6,541	6,541	8,720
Contract Serv - Maint	76,396	21,391	10,696	10,696	33,613
Fuel & Lube	98,731	48,872	24,436	24,436	987
Miscellaneous					
Uniforms	1,890	756	378	378	378
Profes. Due & Sub	1,450	653	327	327	143
Total Ops.	392,003	151,749	75,876	75,876	88,502
CAPITAL					
30 ft. Bus	165,000				165,000
Van	40,000				40,000
Maint. Bldg	97,000	40,352	5,044	5,044	46,560
Maint. Equipment	12,500	6,000	750	750	5,000
Software	12,000	3,840	480	480	7,200
Total Cap.	326,500	50,192	6,274	6,274	263,760
Total program	1,027,904	389,154	105,555	105,555	427,640

Approved Budget	1,027,904	
TI Federal Costs	389,154	
TI State Costs*	105,555	*State and required local match are identical
TI Local Costs	105,555	
Budget Balance	427,640	

SAMPLE

SAMPLE

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended December 31, 2010

NOTE

Agencies with fiscal years ending December will need to present schedules as follows:

- 1 **Audit period ending December 31, 2009** will present one schedule per DMT administered programs
 - a. July 1, 2009 - June 31, 2010 contract period reporting expenses for July 1 - Dec 31, 2009 as current expenses
- 2 **Audit period ending December 31, 2010** will present two schedules per DMT administered programs
 - a. July 1, 2009 - June 30, 2010 contract period reporting expenses for Jan - June 30, 2010 as current period and identifying July 1 - Dec 31, 2009 expenses as prior period
 - b. July 1, 2010 - June 30, 2011 contract period reporting expenses for July 1 - Dec 31, 2010 as current period