

Nebraska Department of Transportation Transit Invoice Guidance Manual

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Acronyms and Abbreviations

ACH	Automated Clearing House
CFR	Code of Federal Regulations
CTAA	Community Transportation Association of America
DAS	Nebraska Department of Administrative Services
DBE	disadvantaged business enterprise
DHHS	Nebraska Department of Health and Human Services
EFT	electronic funds transfer
EOM	end of month
FTA	Federal Transit Administration
NATP	Nebraska Association of Transportation Providers
NDOT	Nebraska Department of Transportation
NEMT	Non-Emergency Medical Transportation
NTD	National Transit Database
RTAP	Rural Transit Assistance Program
VA	Veterans Affairs
VIN	vehicle identification number

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1 Introduction and Administrative Overview

The Nebraska Department of Transportation (NDOT) serves as the direct recipient and pass-through entity for state and Federal Transit Administration (FTA) funds that support agencies providing public transportation in rural areas of Nebraska. FTA funding for transit operations is provided under Title 49 Code of Federal Regulations (CFR) 5311 (known as Section 5311) and 49 CFR 5311(f) (known as intercity bus). NDOT allocates these FTA funds to eligible subrecipients. As a recipient of FTA funds, NDOT must comply with all applicable state and federal regulations, requirements, and guidelines pertaining to fund disbursement. As such, to qualify for reimbursement, subrecipients are also required to adhere to these regulations, requirements, and guidelines.

This manual provides guidance to subrecipients that receive Section 5311 funding to provide public transit services in Nebraska and includes detailed instructions, templates, best practices, and examples to assist in the submission of monthly invoices for reimbursement of operating and non-operating expenses.

1.1 Reimbursement Policy

Subrecipients will be paid on a reimbursement basis, which requires that expenses be incurred and paid by the subrecipient before it can seek reimbursement from NDOT. Subrecipients cannot seek reimbursement for expenses that have been incurred but not yet paid. To ensure timely processing of payments, subrecipients are required to submit requests for reimbursement monthly. Reimbursement is subject to the availability of funds and grant rewards (FTA C 9040.1G).

1.2 Reimbursement Process

Subrecipients must submit requests for reimbursement through the Nebraska Transit Portal. Invoices must be submitted by the end of the month following the month during which the expenses were incurred. NDOT will review costs and supporting documentation to ensure compliance with program requirements prior to approving and sending payment to the subrecipient. Subrecipient payment consists of funding from FTA and the State of Nebraska. Non-operating expenses (including capital projects) are reimbursed 80 percent FTA share and 10 percent state share with a 10 percent local match, whereas operating expenses are reimbursed 50 percent FTA share and 25 percent state share with 25 percent local match.

Figure 1-1. NDOT Transit Invoice Reimbursement Process



Refer to Chapter 8 for details about using the Nebraska Transit Portal.

1.3 Annual Program Documentation Requirements

Annually, subrecipients are required to upload the following documents (if applicable) to the Nebraska Transit Portal under Agency Plans. These documents must be submitted by October 1 each year. NDOT uses these documents to review invoices and confirm that reimbursements are appropriate and accurate:

- Direct cost allocation plan – Documents the cost share amounts, cost allocation calculation, and the methodology used to divide the shared costs of an organization fairly and equitably among two or more programs (for example, transit operations and city public works). It is a budget or a prediction of how shared costs and services are expected to benefit more than one program for a subrecipient. This documentation gives auditors a clear understanding of how funds are allocated when salaries or other costs are funded by more than one funding source.
- Subrecipient invoicing profile – Uses the template provided in Appendix A and documents notes, explanations, processes, etc. that NDOT can reference when conducting invoice reviews. The profile must be submitted at least annually and updated when changes are made to subrecipient processes.
- Copy of indirect rates – Documents how a subrecipient's indirect cost rate was determined. NDOT must approve this plan (if applicable).
- Human Resources policies and procedures – Documents the subrecipient's incentive contracts, benefits policy, bonus policy, workers' compensation policy, and the like.
- Employee retirement payment plan – Documents how a subrecipient's employee retirement is funded, including matching contribution requirements.
- Health insurance policy and premium information.
- Self-insured health insurance supporting documents.
- Worker's compensation annual audit with payment plan and effective dates.
- Certificate of insurance summary – Summarizes the insurance in force for all subrecipient vehicles in use. NDOT will notify the subrecipient prior to expiration to request an updated certificate.
- Internal accounting codes – Lists codes used in the subrecipient's accounting and payroll systems (for example, codes used for journal or general ledger entries or employee time codes for allocating time between departments and/or activities).
- Operating revenue process – Outlines the operating revenue process, which must include cash flow received, deposited, and receipted for the transit program. This is required for subrecipients operated within a city or county financial system and not as a separate account.
- Lease and rental agreements – Outlines the subrecipient's leasing costs associated with shared use (that is, building space and utilities), including the total square footage the subrecipient occupies and which utilities are included in the lease. The NDOT Lease and Rental Square Footage Calculation template is provided in Appendix B; a spreadsheet for the calculation can be provided upon request.
- Time studies – Documents time allocation among departments when a subrecipient has staff working for more than one department, including salary and employer costs (commonly referred to as benefits).

1.4 Revenue

Revenue represents payments and other income received by subrecipients. Examples of documentation related to revenue are discussed below.

1.4.1 Bank Statements

Bank statements must include a list of all transactions and a detailed summary of the financial activities for the bank account used to purchase items. Providing bank statements allows NDOT to confirm that invoices have been paid and checks have been received by the financial provider. To verify revenue, subrecipients must upload documentation showing fare revenue received and deposited into a bank account or city/county treasurer for the general fund account. The bank statement **MUST** identify transit-related revenue.

1.4.2 Deposit Slips and Checks

A deposit slip serves as a record of a deposit transaction. It typically includes the date of deposit, name of depositor, account number, and specific amount of cash or checks deposited. Subrecipients must include bank deposit slips and/or bank statements confirming a bank deposit when submitting invoice reimbursements to reconcile fares received. The bank deposit slips **MUST** identify transit-related revenue.

1.4.3 Fare Collection Log

Maintaining accurate fare collection logs is a vital component of transit operations because these logs help monitor and account for passenger payments and ensure accurate revenue collection from riders. A fare collection log typically includes details such as fare transactions, date and time of each transaction, route information, payment methods, fare amount, and employee identification, all of which serve as essential documentation for invoice reimbursements.

1.5 Expenditures

An expenditure represents a total payment to purchase goods or services typically used to fund operating expenses. Examples of documentation related to expenditures are discussed below.

1.5.1 Invoice or Receipt

An invoice or receipt is a document that details the specific services that a subrecipient received from a business or organization. Most often, an invoice includes the date and time of service, services incurred, total amount of service, discounts, and company associated with the service provided. An invoice or receipt is required for reimbursements, and it is essential that subrecipients maintain proper records of transactions and expenses to adhere to federal and state guidelines.

1.5.2 Discounts

When requesting reimbursement for an invoice, discounts received by the subrecipient must be accounted for either on individual receipts or as a lump sum accompanied by appropriate documentation. Common examples of discounts include fuel purchases, car washes, and marketing services. This policy ensures transparency and accuracy in all financial transactions.

1.5.3 Proof of Payment

Proof of payment is a document or record confirming a payment has been made for goods or services and is required when submitting an invoice for reimbursement. The most common forms of proof of payment include the following:

- Cancelled checks (copy of the front and back of check required)
- Bank statements indicating the payment was received from the financial institution
- Credit card statement and proof that the statement was paid in full

Subrecipients should provide all the necessary documentation at the time of invoice submission to avoid any delays or issues in receiving reimbursement.

The following is not recommended; however, if a personal credit card is used to purchase subrecipient materials, supplies, or services, the following documentation is required for reimbursement:

- Personal credit card statement
- Proof that the personal credit card bill has been paid in full
- Proof of reimbursement to the employee from the subrecipient

1.6 Taxes

Generally, purchase of goods and some services are subject to state and local sales tax. Whether or not a subrecipient is required to pay state and local sales taxes depends on their organizational status. Typically, cities, counties, and other government agencies are not subject to sales tax. Subrecipients that operate as 501(c)(3) non-profits and other not-for-profit organizations are typically not exempt from paying state and local sales taxes unless they have completed additional filings to receive exemption from sales tax.

Subrecipients who are NOT exempt from sales tax are eligible to receive reimbursement for sales taxes paid on purchases.

All subrecipients must provide documentation regarding their tax status in their annual program documentation submittal.

1.7 Supporting Documentation Requirements

The Section 5311 program is reimbursement based, meaning that expenses related to the program are reimbursed only if there is adequate supporting documentation and proof that the expense was eligible for reimbursement and paid by the subrecipient.

It is best practice to establish a separate bank account for transit finances so revenue/deposits and expenses/payments can be easily reviewed. If the subrecipient does not have a separate bank account and payments and revenue received go through a city/county fund, the subrecipient must submit the following to NDOT Transit:

- Document that includes the detailed process followed for cash flow received, deposited, and receipted for transit services
- Deposit slips and copies of checks to document the transaction to the city/county fund
- Deposit receipt from city/county accounting showing that the city/county received the transit money specifically for transit services

- Detailed transaction report (general ledger) from the city/county showing the dollar amount to match the receipt that the transit service received from the city/county

Altering or falsifying records or any documentation submitted for reimbursement is a violation of state and federal transit guidelines. Invoice submissions will be rejected if any documentation is found to have been altered.

Specific supporting documentation requirements will be found in Chapter 8 in relation to each worksheet section of the Nebraska Transit Portal's Invoice Dashboard.

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2 Operating Revenue (Worksheet 1A)

Operating revenue is income obtained from fares, paid advertising, and donations. To meet funding requirements and ensure accuracy of Section 5311 reimbursements, transit revenue cannot be combined with other departments or subrecipients.

2.1 Fares

Maintaining accurate fare collection logs is a vital component of transit operations because these logs help monitor and account for passenger payments and ensure accurate revenue collection from riders. A fare collection log typically includes details such as fare transactions, date and time of each transaction, route information, payment methods, fare amount, and employee identification, all of which serve as essential documentation for invoice reimbursements.

2.1.1 Regular Fares (Passenger-Paid Fares)

Regular fares are the standard price a passenger pays for using transit services. If a fare pass is purchased for multiple rides, it is reported as operating revenue when payment is received.

2.1.2 Sponsored Fares (Organization-Paid Fares)

Sponsored fares are rides given during regular transit revenue service but paid for by an organization rather than by the rider; or for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service. Additionally, these fares collected can be in the form of a subsidized or reduced fare, where a portion of the passengers' fare is paid by an organization or sponsored program. As such, subrecipients must provide documentation of sponsored fares. Sponsored fares can be used for regular travel or travel to special events. These fares are often subsidized by government programs, non-profit organizations, or private companies.

Sponsored fares are to be reported as Operating Revenue (Worksheet 1A) unless qualifying sponsored fares are needed as part of the local match, however, these qualifying sponsored fares cannot be reported as both. Subrecipients are encouraged to look at their monthly and annual local match contributions to determine if it is necessary to use qualified sponsored fares as part of their local match contribution.

For example, if an agency fulfills its actual YTD local match contribution from their city on an annual basis, qualified sponsored fares are not needed to supplement the local match contribution. Therefore, all sponsored fares should be reported in Operating Revenue (Worksheet 1A). Additionally, all sponsored fares should correlate to the sponsored rides reported in Operating Statistics (Worksheet 4A) no matter where sponsored fares are reported.

Examples of sponsored fares are as follows:

- Human service agency contracts, such as Medicaid, Non-Emergency Medical Transportation (NEMT) Rides, MTM, Modivcare, Title XX, and the like
- Veterans Affairs (VA) through veteran agencies
- Workforce transportation through local job agencies and companies
- Senior and disability transportation through local assisted care homes
- Social service and nonprofits through local programs and agencies

Qualifying sponsored fares that may be used as a local match are human service agency contracts, such as Medicaid, NEMT Rides, MTM, Modivcare, Title XX, and the like. They must receive pre-approval from NDOT to use any other sponsored fare as a local match because it depends on funding source and contract terms.

2.2 Other Revenue

Includes all other revenue sources for the subrecipient, including donations and net advertising revenue (revenue received minus the cost of providing the advertising; for example, the cost of a bus wrap is deducted from the amount paid by the advertiser).

2.3 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement:

- Driver log and/or fare collection documents, which must contain signatures of the driver and the transit manager/coordinator to verify route information.
- Fare log/report or statements confirming payments received. Subrecipients may use whatever method they choose to document fares as long as the documents are legible and accurate.
 - Maintaining accurate fare collection logs is a vital component of transit operations because these logs help monitor and account for passenger payments and ensure accurate revenue collection from riders. A fare collection log typically includes details such as fare transactions, date and time of each transaction, route information, payment methods, fare amount, and employee identification, all of which serve as essential documentation for invoice reimbursements. Subrecipients may use whatever method they choose to document fares as long as the documents are legible and accurate.
- List of revenue by fund
- Bank deposit slips and/or bank statements confirming a bank deposit
 - The bank deposit slips must identify transit-related revenue.
 - The deposit slips must match the entries entered on Worksheet 1A; the totals on Worksheet 1A must balance and match the bank statement.
 - Revenue should be reported on the month's invoice in which it was deposited.

If the subrecipient does not have a separate bank account and the revenue received is deposited into a joint city/county fund, at a minimum, the subrecipient must annually submit the following to NDOT Transit:

- Document that includes the detailed process the subrecipient follows for cash flow received, deposited, and receipted for transit services
- Deposit form/document that the subrecipient uses to record the transaction to the city/county fund
- Deposit receipt from city/county accounting that shows the city/county received the transit money specifically
- Detailed transaction report (general ledger) from the city/county that shows the dollar amount to match the receipt that the transit service received from the city/county

- If the transit service is not specifically named on the documentation, the account code being used to identify which account on the transaction report is “transit”
- Journal entry of internal transfer of funds – required for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county

The following are best practices related to revenue:

- Create a separate transit bank account so revenue/deposits can be easily reviewed.
- Report revenue from fares and punch card sales on separate lines.

Upload documentation pertaining to only operating revenue in the “File Upload” box on Worksheet 1A.

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3 Local Match (Worksheet 1B)

Local match requirements are a common feature of government-funded programs. These requirements typically involve local government entities contributing a certain percentage of the program's total cost. This contribution serves to demonstrate the community's commitment to the project and to ensure its success. The following sections describe typical sources of local match funding.

Subrecipients are encouraged to explore various avenues to generate revenue that can be used to offset the costs of their programs.

Subrecipients can receive payments directly from outside sources such payments from qualified sponsored fares, which are considered program income and may be used as operating revenue or a local match (if needed). Additional examples of non-FTA sources of income that may be used toward the local match include the following:

- State or local appropriations
- Dedicated tax revenues
- Donations
- Net income generated from paid advertising
- In-kind contributions
- Qualified sponsored fares (such as human services agency contracts)

3.1 State or Local Appropriations

State or local appropriations are funds that have been set aside specifically for transit programs at the state or local level. Appropriations are made by the governing body of the state or local entity. Appropriations can be set in state or local law to provide consistent funding over many years or can be included in annual budgets. The State of Nebraska provides half of the federally required local match for Section 5311 transit programs.

3.2 Dedicated Tax Revenues

Dedicated tax revenues refer to a portion of tax funds that are specifically designated or assigned for a particular purpose, ensuring those funds are allocated for that purpose. Tax revenues can provide consistent funding for Section 5311 programs; however, the amount varies from year to year depending on the amount of tax collected.

3.3 Donations

A donation is a voluntary transfer of money or in-kind services (see Section 3.5) from the donor to a subrecipient with no exchange of value (consideration) from the subrecipient back to the donor. For example, a company makes a donation in exchange for reduced or free fares for their employees; the amount of the donation is the monetary donation minus the value of the service rendered.

Subrecipients may include monetary donations, volunteered services, or in-kind contributions toward the local match as long as the documentation supports eligibility. For documentation purposes, the subrecipient must track the award and obtain records that include support for determining the donation's value.

3.4 Net Income Generated from Paid Advertising

Subrecipients can earn revenue through the display of advertising materials on transit vehicles and/or property. The portion of this revenue that can be considered local match is the difference between what the advertisers pay, and the costs incurred by the subrecipient to provide the advertising. For example, net advertising income is advertising fees paid minus the cost of producing advertising materials, such as printing advertisements and fees paid to an advertising agency to develop and produce advertising materials. Documentation of both advertising revenue and expenses must be provided to ensure that the subrecipient's net revenue is accurately reflected. Van wraps will be reimbursed only once per vehicle during the life of the vehicle.

3.5 In-Kind Contributions

When cash match is limited or is not enough to meet FTA funding requirements, in-kind contributions offer FTA subrecipients a way to meet match requirements with local resources other than a cash match. In-kind contributions refer to goods or services that a subrecipient receives without incurring any expense but would have paid for in the normal course of business. These goods or services are usually provided by a third party.

In-kind contributions are typically in the form of personnel, donated goods, or volunteered services, including direct and indirect costs. These donated goods or services can include labor, rental space, vehicles, training, supplies, equipment, and travel. Subrecipients can count in-kind contributions toward a local match if formal documentation is provided that confirms the value of the contribution.

In-kind matching resources must meet the same requirements as costs eligible for FTA funds, meaning that in-kind contributions should be essential and allowable under the cost principles and allocable to the award, similar to any other costs included in the award budget. In-kind contributions cannot be counted multiple times in different reimbursements. If an item is used as an in-kind match for transit programs, it cannot be claimed as an in-kind match for other programs.

The in-kind match must be an eligible cost. The type of match must be consistent with the type of assistance. For example, an in-kind operating resource, such as donated time of volunteer drivers, can match only operating assistance.

The in-kind match must be an eligible source of match. Items paid with FTA funds cannot be used to match FTA funds.

The in-kind match must be simultaneously accounted for as an expense (or an asset) and a revenue transaction. Viewed as a balanced accounting transaction, in-kind must be both a debit and a credit.

The in-kind match must be fully documented. If documentation does not support the in-kind match, reimbursement is not provided.

3.6 Qualified Sponsored Fares

Qualified sponsored fares collected directly from the sponsoring agency (such as human services agency contracts) may be reported as Operating Revenue (Worksheet 1A) OR Local Match (Worksheet 1B); however, they cannot be reported as both. Subrecipients are encouraged to look at their monthly and annual local match contributions to determine whether it is necessary to use qualified sponsored fares as part of their local match contribution.

For example, if an agency fulfills all their actual YTD local match contribution from their city on an annual basis, sponsored fares are not needed to supplement the local match contribution. Therefore, qualified sponsored fares should be reported in Operating Revenue (Worksheet 1A).

If reported as local match, documentation must indicate the amount of these payments used for qualified sponsored fares for NDOT's use in preparing National Transit Database (NTD) reporting. Additionally, all sponsored fares should correlate to the sponsored rides reported in Operating Statistics (Worksheet 4A) no matter where sponsored fares are reported.

Qualifying sponsored fares that may be used as a local match are human service agency contracts, such as Medicaid, NEMT Rides, MTM, Modivcare, Title XX, and the like. They must receive pre-approval from NDOT to use any other sponsored fare as a local match because it depends on funding source and contract terms.

3.7 Required Supporting Documentation

One of the following required supporting documents must be uploaded to the Dashboard so NDOT can verify the request for reimbursement:

- Email payment notification (ACH/EFT confirmation from outside sources)
- Local match provided by a city/county/subrecipient, which must be documented with a local match support receipt on city/county/subrecipient letterhead (A template is provided in Appendix C.)
- Journal entry of internal transfer of funds – required for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county

Upload documentation pertaining to only local matching funds in the "File Upload" box on Worksheet 1B.

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4 Personnel Expenses (Worksheets 2A and 3A)

For transit reimbursement purposes, personnel are categorized as operating and non-operating. Operating personnel include drivers and dispatchers only, and non-operating personnel are all other employees who work for the subrecipient. Reimbursable personnel expenses include employee wages as well as employer costs. Employer costs, commonly referred to as employee benefits; include all non-wage costs an employer pays for the benefit of an employee, such as Medicare and Social Security taxes, retirement, worker's compensation, insurance benefits, and the like.

To ensure accurate payroll records and proper reimbursement, it is important for employees to account for all hours worked and categorize them appropriately. At many subrecipients, employees perform more than one function; for example, administrative staff may assist with driving and/or dispatching. In those cases, hours worked as a driver or dispatcher must be recorded as operating for reimbursement purposes. Similarly, sometimes the subrecipient may share staff with other departments. In this case, the hours worked for the transit functions must be recorded separately from the hours worked for non-transit functions.

Subrecipients may use whatever method they choose to document employee timesheets; however, handwritten timesheets must be accompanied by NDOT's excel spreadsheet titled "Time Sheet (Regular-OT-Leave)" provided in Appendix D. Failure to submit the required documentation will result in rejection of the invoice.

For employees who split time between operating and non-operating expenses and/or with non-transit departments, it is important that employee hours be accurately recorded so that information can be used to proportionally allocate employee costs among the various categories and activities. Employees must record their time daily on their timesheets to identify all hours worked, including the time charged to the Section 5311 program and general (non-transit) activities. If an employee works hours for the Section 5311 program in both operating and non-operating capacities, these hours must be identified separately. Maintaining detailed, accurate payroll documentation of both hours worked and employer costs prevents potential delays or rejection of reimbursement invoices.

Subrecipients can use time studies for payroll purposes if they are consistent over the number of pay periods reviewed and cover a minimum of 6 months of pay periods. Also, it is essential for subrecipients to separate time studies from cost allocation plans and submit them as two separate documents. Lastly, subrecipients must obtain approval from NDOT before using time studies as the basis for reimbursements.

Self-insured health insurance is when the employer collects premiums and assumes the financial responsibility and risk of paying employees' and dependents' medical claims. Subrecipients who wish to self-insure must have a current NDOT-approved self-insurance plan on file.

4.1 Operating (Worksheet 2A)

Operating personnel expenses include wages and employer costs for drivers and dispatchers, which must be clearly defined in the payroll documentation. Subrecipients must provide all relevant information, including employee gross wages and employer costs. By keeping detailed records of all operating personnel expenses, subrecipients can ensure they are reimbursed proportionately and fairly. Eligible personnel operating expenses are reimbursed with 50 percent FTA funds and 25 percent state funds, with a 25 percent local match.

4.2 Non-Operating/Administrative (Worksheet 3A)

Non-operating/administrative personnel expenses include wages and employer costs for transit directors/coordinators, administrative, accounting/bookkeeping, maintenance, and cleaning staff whose work is reasonable and necessary for running the subrecipient's transit program. These expenses should be clearly defined in the submitted documentation. Subrecipients must provide all relevant information, including employee gross wages and employer costs.

When a subrecipient has employees who split their time between transit operating and/or non-operating and/or non-transit tasks, the subrecipient's annual documentation¹ shall identify which employees split their time. Additionally, employees who split time shall record how their time is split on their timesheets. Subrecipient invoices for transit-related activities shall request reimbursement as either operating or non-operating on the appropriate worksheet. Non-transit tasks are not reimbursable.

By keeping detailed records of all non-operating personnel expenses, subrecipients can ensure that they are reimbursed proportionately and fairly. Eligible non-operating/administrative expenses are reimbursed with 80 percent FTA funds and 10 percent state funds, with a 10 percent local match. To calculate the correct employer costs proportionally between transit operating, transit non-operating or non-transit it is best to use the Employer Cost Payroll spreadsheet provided in Appendix E.

4.3 Leave Time Requirements

Leave time, such as vacation, sick, holiday, or comp time, is a reimbursable expense but must be categorized as operating or non-operating, depending on the employee's job function. If an employee works exclusively in an operating capacity, their leave time is reimbursed as an operating expense. Likewise, if an employee works exclusively in a non-operating capacity, their leave time is reimbursed as a non-operating expense. When an employee chooses to resign from their position, regardless of whether they hold an operating or non-operating role, it is important to manage the payout of accrued leave time benefits effectively. Employees must coordinate with NDOT prior to requesting reimbursement to allow ample time for verification of leave balances.

When an employee's time is divided among transit operating and transit non-operating, leave time must be allocated proportionally between operating and non-operating based on the number of hours worked for that pay period. In this case, the subrecipient must complete the NDOT Leave Time spreadsheet (in Appendix F) to determine how reimbursement is allocated and must submit it with their invoice because operating and non-operating hours are reimbursed at different rates.

This applies when an employee splits time between transit and non-transit work hours. If the subrecipient is requesting reimbursement for leave time, the leave time must be allocated proportionally between transit and non-transit. In this case, the subrecipient must complete the NDOT Leave Time spreadsheet to determine how reimbursement is allocated and must submit it with their invoice. Subrecipients are allowed to forego completing the NDOT Leave Time spreadsheet if they want to forego requesting reimbursement of leave time with Section 5311 program funds and employee leave time is paid via non-transit programs. In that case, leave time hours must be categorized as non-transit hours for invoice processing.

This can also apply to employees who may work transit operating, transit non-operating and non-transit hours in a pay period.

¹ Annual documentation should be updated when employees are added or have a change in duties. The updated documentation shall be provided to NDOT as soon as possible prior to including these employees on invoices.

4.4 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all required documentation must be organized and grouped per employee to ensure proper reimbursement:

- Timesheets
 - NDOT guidelines require that each employee provide either a wet or digital signature on their timesheet confirming work hours prior to submission of the invoice.
 - The timesheet must be signed and dated by both employee and transit director/coordinator for hours worked by operating personnel. If you're a transit manager, your timesheet shall be signed by your superior oversight. If signatures are not provided, the invoice will be rejected, and reimbursement may not be provided.
 - It is essential to accurately record an employee's work time when they are splitting time between the Section 5311 program and other non-transit programs. Specifically, the timesheet must record all work hours with time for the Section 5311 program and other programs clearly identified. If an employee works hours for the Section 5311 program in both operating and non-operating capacities, the hours must be identified separately on the timesheet.
 - If the timesheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original timesheet to identify transit and non-transit salary amounts.
 - Subrecipients may use whatever method they choose to document employee timesheets; however, handwritten timesheets must be accompanied by NDOT's excel spreadsheet titled "Time Sheet (Regular-OT-Leave)," provided in Appendix D. Failure to submit the required documentation will result in rejection of the invoice.
- Leave Time spreadsheet (if applicable)
 - When an employee's time is divided between transit operating (driving/dispatch) and transit non-operating (transit administrative tasks) activities, leave time, such as vacation, weather, sick, holiday, or comp time, must be proportionally allocated between operating and non-operating hours based on the number of hours worked for that pay period.
- Pay stubs and/or payroll registry/summary
 - If codes are used to identify different programs, overtime, shift differential, and the like, identify the code(s) pertaining to transit hours.
- Proof of benefits or employer costs
 - This includes Medicare and Social Security taxes, retirement, worker's compensation, insurance benefits, and the like.

Payroll registry, payroll summary, and pay stub documentation must have all hours accounted for and categorized (operating/non-operating or transit/non-transit) and employer costs clearly defined. It is best practice to highlight gross salary and employer costs on payroll documentation to alleviate any confusion.

Upload documents pertaining to only operating personnel expenses in the "File Upload" box on Worksheet 2A or Worksheet 3A as applicable.

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5 Vehicle Expenses (Worksheets 2B and 3B)

Subrecipients may obtain vehicles for providing public transit using their own funds or through an application process whereby NDOT completes the vehicle purchase. As of July 1, 2024, subrecipients are NOT allowed to enter into new leases for vehicles for transit use. Subrecipients must provide copies of existing vehicle leases to NDOT with annual documentation to receive monthly reimbursement for lease costs. If a subrecipient purchases a vehicle intended for transit services through means outside of NDOT-awarded funds, the purchase costs are NOT reimbursable. The only costs associated with non-NDOT purchased vehicles that are eligible for reimbursement are fuel, oil, and maintenance costs.

Regardless of the source of purchase funds, each transit vehicle should have a maintenance plan that includes pre-trip inspections, preventative maintenance, and recordkeeping. The NDOT website contains forms and templates to assist with vehicle maintenance compliance. Subrecipients can also use a vehicle program management manual to ensure guidelines are met. Subrecipients must keep federally funded vehicles in good operating condition in accordance with maintenance plans and/or state requirements.

Vehicle expenses related to transit services must be split between operating and non-operating expenses.

5.1 Operating (Worksheet 2B)

Operating expenses refer to reasonable and necessary vehicle expenses directly related to transit service. Eligible vehicle operating expenses are reimbursed with 50 percent FTA funds and 25 percent state funds, with a 25 percent local match.

The following items are the only vehicle operating expenses eligible for reimbursement under this category:

- Fuel (includes bulk fuel purchases and/or individual fuel purchases)
- Oil changes (includes oil, oil filters, and labor)
- Oil Filter - If an oil filter is purchased for a vehicle(s) it is classified as an operating expense and must be listed under Worksheet 2B. The oil filter cost can only be reimbursed when the oil filter is used.
- If a subrecipient purchases oil in bulk, specifically multiple quarts intended for use in several vehicles, reimbursement for the oil's cost can only be requested after the oil has been used. Requests for reimbursement may be submitted each time a quart is used. Required documentation must include the date of use and the corresponding Vehicle Identification Number (VIN), along with the original invoice and proof of payment at the time of purchase.

5.1.1 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all documentation must be organized and grouped by vehicle to ensure proper reimbursement:

- The last 6 digits of the vehicle's VIN – This must be on all documents pertaining to the vehicle, including oil changes and fuel discounts.
- City/county.

- Internal voucher/journal entry – This must show cost and payment transfer if a city or county shop provides bulk fuel for the transit vehicles. Ensure that account descriptions are noted.
- Receipt/invoice.
- Vendor statements.
- Proof of payment – Submit a copy of the canceled check, credit card statement, or bank statement to document each payment. If a credit card statement is provided, include proof that the credit card balance was paid.
- Non-city/county.
 - Receipt/invoice.
 - Vendor statements.
 - Proof of payment – Submit a copy of the canceled check, credit card statement, or bank statement to document each payment. If a credit card statement is provided, include proof that the credit card balance was paid.

Upload documentation pertaining only to vehicle operating expenses in the “File Upload” box on Worksheet 2B.

5.2 Non-Operating (Worksheet 3B)

Vehicle non-operating expenses are reasonable and necessary costs related to the maintenance of, or repairs to, transit vehicles. Eligible non-operating expenses for vehicles are reimbursed with 80 percent FTA funds and 10 percent state funds, with a 10 percent local match.

The following items are the only allowable vehicle non-operating expenses eligible for reimbursement under this category:

- Engine repairs
- New tires, tire repair, or tire rotation
- Preventative maintenance
- Car washes
 - A receipt with the vehicle identification number (VIN) is required for reimbursement if car washes are purchased individually.
 - If car washes are purchased in bulk or pre-loaded with funds, all washes must be expended prior to reimbursement. Each car wash needs to be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or pre-loaded car washes must be submitted along with the log showing all car washes have been expended.
- Bulk purchases
 - If a subrecipient purchases maintenance supplies in bulk for use across multiple vehicles, the cost of those supplies can be reimbursed only when the item is actually used. Reimbursement can be requested for each item used. Documentation shall include a running log that includes the date and corresponding VIN for each item.

5.2.1 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all documentation must be organized and grouped by vehicle to ensure proper reimbursement.

- The last 6 digits of the vehicle's VIN – This must be on all documents pertaining to the vehicle, including any vehicle maintenance and/or car wash receipts.
- Journal entry of internal transfer of funds – This must show cost and payment transfer if a city or county maintenance shop provides service for the transit vehicles. Ensure that account descriptions are noted.
- Receipt.
- Invoice.
- Maintenance record.
- Vendor statements.
- Proof of payment – Submit a copy of a canceled check, credit card statement, and/or bank statement with every invoice. If a credit card statement is provided, include proof of the credit card payment.
- Car washes.
 - A receipt with the VIN is required for reimbursement if car washes are purchased individually.
 - If car washes are purchased in bulk or pre-loaded with funds, all washes must be expended prior to reimbursement. Each car wash needs to be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or pre-loaded car washes must be submitted along with the log showing all car washes have been expended.
- Bulk purchases.
 - If a subrecipient purchases maintenance supplies in bulk for use across multiple vehicles, the cost of those supplies can be reimbursed only when the item is actually used. Reimbursement can be requested for each item used. Documentation shall include a running log that includes the date and corresponding VIN for each item.

Upload documentation pertaining only to vehicle maintenance expenses in the "File Upload" box on Worksheet 3B.

5.3 Special Circumstances

Subrecipients should be aware of the following special circumstances related to reimbursement:

- Any discounts received for vehicle expenses, operating or non-operating, must be accounted for in reimbursement invoices to accurately reflect actual expenses incurred. These discounts must be listed on the corresponding worksheet as a separate line item in the Nebraska Transit Portal.
- If a city or county maintenance shop performs maintenance on a transit vehicle, an internal voucher or journal entry is required as documentation of cost incurred.

- If a federally funded vehicle is involved in an accident or has body damage, these expenses must be submitted to insurance. Insurance deductibles paid by the subrecipient are NOT reimbursable.
- Purchase(s) and expenses of more than \$10,000 require two quotes be provided to NDOT Transit for approval prior to service. Failure to obtain NDOT approval will result in these expenses being ineligible for reimbursement.

6 Other Non-Operating and Capital Expenses (Worksheet 3C)

Other non-operating and capital expenses are those incurred by a subrecipient for goods and services necessary to maintain transit services. Eligible capital expenses include reasonable and necessary facility expenses, operational support, administrative support, and equipment needed for a safe, efficient, and coordinated public transportation system. All expenses should include documentation on the invoice or receipt as to how the expense is necessary to the operations of transit; otherwise, the expense will be denied. Eligible non-operating and capital expenses are reimbursed with 80 percent FTA funds and 10 percent state funds, with a 10 percent local match. The following sections explain common expense categories; this list is not all inclusive.

6.1 Facility and Equipment Expenses

Facility and equipment expenses are those expenses associated with maintaining federally assisted transit facilities in good operating order to provide a safe environment for the public and transit staff. Subrecipients should follow the specifications in the respective operation and maintenance manuals to maximize facility and equipment service life and minimize service disruptions. A transit employee should be designated to conduct and record routine maintenance checks to ensure that daily operations are met, and routine repairs are completed per the subrecipient's maintenance plan (costs for such an employee fall under non-operating personnel costs).

6.1.1 Owned Facilities

Costs associated with maintaining transit facilities and equipment owned by the subrecipient are reimbursable as a non-operating expense. These include the following:

- Building utilities (heat, water, electricity)
- Insurance (non-personnel)
- Building maintenance and repairs
- Building services by others (trash service, lawn care, snow removal, pest control services, and the like). The purchase of pest control supplies is not an allowable reimbursement.
- Cleaning services and/or supplies
- Office furniture (must be approved by NDOT prior to purchase)

6.1.2 Leased Facilities

Certain costs associated with maintaining leased transit facilities and equipment are also reimbursable as a non-operating expense. These include the following:

- Building rent/lease payments
 - A building lease may include the cost of certain utilities (heat, water, and the like) as well as certain maintenance activities (trash service, lawn service, snow removal, and the like).
- Building utilities NOT included in the lease
- Insurance (non-personnel)
- Building services by others that are NOT included in the lease

- Cleaning services (if not included in the lease) or supplies
- Office furniture (must be approved by NDOT prior to purchase)

Material and labor costs for renovations to leased facilities are NOT reimbursable. If the subrecipient requires modification or remodeling of a leased facility, these costs should be incorporated in the price per square foot of the facility. If improvements are made outside of the leasing process, those costs will not be reimbursed; only the monthly leasing costs will be reimbursed.

If subrecipients lease or rent shared facilities, they must include documentation of the corresponding proportional space and financial split in their cost allocation plan. The documentation confirming shared facilities must include the square footage calculation template which is submitted with the annual documentation by October 1 of each year or when the lease agreements change. The NDOT Lease and Rental Square Footage Calculation template is provided in Appendix B; a spreadsheet for the calculation can be provided upon request.

6.2 Administrative Support

Administrative support expenses are those expenses associated with supporting day-to-day transit operations. Administrative equipment, supplies, and services are essential to providing good customer service, allowing subrecipients to run efficiently using equipment and tools that assist in productive communication, scheduling, and operational needs.

Reasonable and necessary costs associated with administration and support of transit services are reimbursable as a non-operating expense. These include the following:

- Office supplies (copier/printer paper, notepads, pens, file folders, and the like)
- Telephone equipment and services (in-office and driver cell phones and radios)
- Computer hardware and software
- Internet services
- Delivery services
- Pre-paid return mail postage (cannot be provided with stamps)
- Nebraska Association of Transportation Providers (NATP) and Community Transportation Association of America (CTAA) memberships (no other membership costs will be reimbursed)
- Employee uniforms
- Background checks
- Drug and alcohol testing
- Vehicle insurance
- Vehicle cleaning supplies and services
- Professional services fees, such as accounting and engineering/architecture

Each subrecipient operates differently depending on its community and organization, so this is not an all-inclusive list.

6.3 Marketing

Allowable marketing expenses related to the provision of transit services are eligible for reimbursement as non-operating expenses and may include the following:

- Promotional ads such as radio, TV, newsprint, and social media – These types of marketing expenses must be supported with a copy of the service contract, proof of payment, and proof of publication (print media). For radio or TV, the contract must specify what is being provided. Advertisement scripts should be provided if available.
- Social media management – Documentation associated with social media content and archiving must include verification of third-party involvement in the management of social media accounts, if applicable, as well as record of payment.
- Vehicle wraps (if wrap advertises a third party) – The revenue from the third party must be deducted from expenses and accounted for as revenue. Documentation of both expenses and revenue must be provided to ensure that the subrecipient's net expense is accurately reflected. A photo of the vehicle wrap must be provided to obtain reimbursement.
- Vehicle wraps (if wrap advertises the transit provider) – Only one wrap per vehicle is eligible for reimbursement for the duration of the vehicle's transit service life. The VIN must be included on the invoice. A photo of the vehicle wrap must be provided to obtain reimbursement.
- Promotional brochures/flyers and banners – If a subrecipient participates in a promotional event, such as Public Transit Week, or transit-related trade shows, fairs, and/or parades, the brochures/flyers associated with the event are reimbursable. Banners that display generic transit information and are intended for use at multiple events are eligible for reimbursements. However, banners created for one-time use do NOT qualify for reimbursement.
- The following costs are NOT reimbursable:
 - Promotional giveaways (for example, pens/pencils, gift cards, gifts, and/or prizes)
 - Party décor
 - Food, candy, or beverages (whether for the public or transit staff)

6.4 Training, Special Events, and Public Involvement

Compliance with federal and state regulations requires that the subrecipient staff be trained on a variety of topics. As such, these expenses are generally reimbursable. Subrecipients must obtain pre-approval from NDOT Transit for the training or event by providing documentation explaining the training or special event.

Food may be provided for transit staff as part of training and special events that are one day or less in duration in very limited circumstances: the meeting/event must not be part of a normal workday function (for example, annual safety meeting, employee trainings), the provision of food is warranted to ensure continued participation for the meeting, and the expense is pre-approved by NDOT.

The following documentation is required for event reimbursement, including food-related expenses:

- Copy of the pre-approval email (for the event and provision of food, if applicable)
- Documentation of the purpose of the event or training
- Detailed agenda
- Sign-in sheets for all attendees
- Itemized/detailed receipts for all allowable expenditures (including food)
 - Per NDOT policy, the maximum allowable food cost for a one-day event (five hours or more) is \$12 per person per event. The maximum allowable cost for meetings less than

five hours is \$3 per person per event. The allowable maximum includes cost of food, beverages, tableware,² and tips (tips cannot exceed 20 percent). Only listed items are considered reimbursable.

If a subrecipient participates in a promotional event, such as Public Transit Week, or transit-related trade shows, fairs, and/or parades, brochures/flyers associated with the event are reimbursable.

Public involvement is the process of engaging with public stakeholders to solicit comments and feedback about transit services. For example, a survey or a public meeting could be used to gather community feedback to help determine whether hours of operation adequately meet the needs of the community. Costs associated with public involvement activities are reimbursable expenses but must be pre-approved by NDOT.

6.5 Travel

The only travel expenses eligible for reimbursement are the following:

- Travel between transit facilities or necessary transit business
- Travel related to public involvement activities, such as speeches to the senior center or the city council (a copy of the meeting agenda or the flyer that shows the transit speaker on it must be provided)
- Expenses incurred while providing assistance/training to other Nebraska-based subrecipients

6.6 Non-Allowable Expenses

There are multiple factors that determine allowable and non-allowable expenses, including eligibility under federal procurement guidelines. The following is a list of items that are NOT reimbursable:

- Purchases made with "petty cash"
- Gifts/giveaways to clients or the public (for example, at trade shows)
- Gifts to employees, including gift cards
- Floral arrangements (for the office or for get-well, welcome, bereavement, etc.)
- Food and beverages for the public, including candy or snacks
- Food for staff events (non-transit) (for example, birthday cakes and food for holiday parties, anniversaries, etc.)
- Alcoholic beverages
- Recreation for employees (for example gym memberships or provision of recreation equipment)
- Employee rebate or purchase discount programs
- Entertainment
- Membership fees/dues (NATP and CTAA membership fees are eligible)
- Donations, including grants to educational or training institutions
- Personal use of subrecipient vehicles

² Tableware is defined as disposable plates/bowls, knives, forks, spoons, cups, napkins, and table covers.

- Remodeling costs for leased buildings
- Office beautification items (plants, décor, etc.)
- Education plans for employee dependents (for example, 529 plans)
- Idle facilities costs
- Settlement or termination costs associated with contract terminations
- Bad debts and associated costs
- Interest and other financial costs (for example, late fees)
- Penalties, fines, and mischarging costs
- Lobbying and political activity costs
- Federal income taxes

It is best practice to contact NDOT to ensure costs are eligible for reimbursement prior to incurring them and/or before requesting reimbursement.

6.7 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; some sort of invoice document and proof of payment shall be included for each expense item listed on the worksheet:

- Journal entry of internal transfer of funds – Required for subrecipients that do not have a separate transit account when paying for services provided by the city/county (that is, utility bills, rental/lease space, phone bills, and other expenses). Ensure that account descriptions are noted.
- Receipt/invoice – If multiple items were purchased from a store, highlight which items are for reimbursement that pertain to transit. Include a description of how the item is used for transit operations.
- Vendor billing statements – Highlight which items are for reimbursement that pertain to transit. Include a description of how the item is used for transit operations.
- Copy of newspaper or voice advertisement – This must support that the advertisement was published. These types of marketing expenses must be supported with a copy of the service contract, proof of payment, and proof of publication (print media). For radio or TV, the contract must specify what is being provided. Advertisement scripts should be provided if available.
- Proof of payment – Submit a copy of a canceled check (front and back), credit card statement, or bank statement with every invoice. If a credit card statement is provided, include proof of the credit card payment.
- Lease and rental agreements – Outline the subrecipient's leasing costs associated with building space (that is, shared use and utilities), including that total square footage the subrecipient occupies and which utilities are included in the lease. NDOT can provide a spreadsheet for the calculation upon request.

Upload all documentation pertaining to only other non-operating and capital expenses reimbursements in the "File Upload" box and save the worksheet. See Section 8.1.1 for more information.

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7 Rural Transit Assistance Program (RTAP)

The Rural Transit Assistance Program (RTAP) supports communities with fewer than 50,000 people to promote safe, effective delivery of rural public transportation services to local community members. RTAP funding is allocated from Section 5311 funds and can be used for a variety of activities and program components, including training, technical assistance, research, and related support services. RTAP funds do not cover program operating or administrative expenses.

NDOT receives federal funds through RTAP and the regular Section 5311 program to support attendance at workshops, conferences, and the National Rodeo. NDOT and NATP support in-state and out-of-state travel to conferences and events. Annually, NDOT and NATP award scholarships for 100 percent reimbursement of travel expenses for the following eligible out-of-state events:

- Community Transportation Association of America (CTAA) EXPO and Rodeo (annual) – eight scholarships
- National Conference on Rural Public and Intercity Bus Transportation (biennial) – six scholarships
- National RTAP Technical Assistance Conference (biennial) – six scholarships
- Additional events to be determined

7.1 Reimbursement Guidelines

Subrecipients can request RTAP reimbursement through the Nebraska Transit Portal within 60 days of the last day of the event. All out-of-state travel must be pre-approved, meaning employees must submit an out-of-state travel application, available at [Nebraska Public Transit | Transit Manager Resources \(nebraskatransit.com\)](https://nebraskatransit.com), to NDOT **prior** to making any travel arrangements. NDOT will review and approve or deny the request. Priority for approval is based on whether the transit employee has attended an out-of-state event within the last 19 months and/or the justification for travel included on the application.

Transit managers approved to attend out-of-state events are expected to provide a brief synopsis at the transit managers' workshop. They may also be asked to write a brief article for the NATP newsletter.

Examples of allowable expenses include, but are not limited to, the following:

- Registration fees
- Airfare
- Rental cars and gas
- Mileage
- Transportation from the hotel to the event venue
- Parking
- Lodging (not direct billed)

- Meals (not included in the event registration) – Reimbursement cannot exceed the State of Nebraska meal per diem rate,³ which is 70 percent of the federal per diem rate for the city/state in which the out-of-state event is located. Reimbursement for tips cannot exceed 20 percent. The first and last day of travel shall be charged at 75 percent of the State of Nebraska meal per diem rate.
- Wages
 - Reimbursement for RTAP travel is limited to a maximum of 8 hours per day. Any additional personnel costs incurred beyond the 8-hour daily limit may be eligible for reimbursement as non-operating personnel expenses on Worksheet 3A.
 - If wages are reimbursed through RTAP, the employee must include the wage reimbursement in the Nebraska Transit Portal as a separate line item with a negative amount. The wage reimbursement should be submitted under Worksheet 2A for employees who work solely as drivers and dispatchers. Employees who split time or work solely in an administrative capacity should be claimed under Worksheet 3A, and a comment should indicate the RTAP reimbursement. All required documentation related to the RTAP reimbursement must be uploaded to the Nebraska Transit Portal's Invoice Dashboard for review.

Documentation is required to support the training, and reimbursement should be submitted through the [Nebraska Transit Portal](#) via RTAP.

³ The Nebraska Department of Administrative Services set the State of Nebraska per diem reimbursement for meals at 70 percent of the federal per diem rate based on analysis of historical daily cost for meal reimbursement in accordance with Legislative Bill 381 passed by the Nebraska Legislature in 2020.

8 Nebraska Transit Portal – Invoice Dashboard

The Nebraska Transit Portal is an electronic system developed by NDOT to assist transit subrecipients in meeting requirements to receive funding. The focus of this section is to discuss the invoice Dashboard of the portal that was designed to automate submittal and reimbursement processing between subrecipients and NDOT. The portal modules that cover other topics, such as training and reporting requirements, are not covered here.

Subrecipients must have a User ID and password to access the portal. (New subrecipients who need access to the portal should contact Sarah Soula [sarah.soula@nebraska.gov] for assistance.) To use the portal, it is best to use a laptop or desktop computer and Google Chrome as the web browser. Using other web browsers and/or tablets and phones to access the portal are not recommended.

The Dashboard has seven worksheet tabs (1A through 4A) that subrecipients will use to create their monthly invoice. The following sections provide a step-by-step guide on using the Dashboard's worksheet pages to submit monthly invoices for reimbursement. Subrecipients must fill out each worksheet section completely and accurately and must upload the appropriate supporting documentation to receive reimbursement. The Monthly Invoice Supporting Document Checklist provided in Appendix G can be used to assist with Dashboard and invoice submittals.

8.1 To-Dos for Each Worksheet Section

Each worksheet section in the Dashboard has a "Submitter Notes" box, "File Upload" box, and "Save Worksheet" function.

The "Submitter Notes" box is specifically used to provide additional information and/or clarification regarding uploaded documentation or Dashboard entries. Subrecipients are encouraged to use the "Submitter Notes" box for each invoice submittal.

Required supporting documentation for each worksheet must be uploaded in the "File Upload" box. Supporting documentation that is uploaded to the Dashboard under the wrong worksheet, that is unorganized, or that does not follow NDOT format requirements will result in the invoice being rejected.

After all worksheet information has been entered and all pertinent documentation has been uploaded, click "Save Worksheet" in the lower-left corner of the worksheet page. The information **must** be saved before moving to the next worksheet, or it will be lost.

Figure 8-1. Submitted Notes and File Upload (Applies to all Worksheets)

Showing 1 to 10 of 10 entries

Submitter Notes for Worksheet 1

A- T↑ B I U

Save Worksheet

⚠ Not Saved.

File Upload

No files have been uploaded.

Drop Files or Click Here to Upload

After saving, click “Next” in the upper-right corner to proceed to the next worksheet.

Figure 8-2. Next Button (Applies to all Worksheets)

1A 1B 2A 2B 3A

Next

8.2 Worksheet 1A: Operating Revenue

Operating revenue is documented on Worksheet 1A. Operating revenue consists of income obtained from regular fares⁴ (passenger-paid fares), sponsored fares (organization-paid fares), paid advertising, and donations. Revenue represents payments and other income received by the subrecipients. Revenue should not be combined with, or deposited with, funds from other departments or subrecipients.

⁴ If a fare pass is purchased for multiple rides, it is reported as operating revenue when payment is received.

Revenue from human service agency contracts as referenced in section 2.1.2 Sponsored Fares (Organization-Paid Fares), can be claimed as operating revenue. **This income can be reported on either Worksheet 1A or 1B, but it CANNOT be listed on both.**

Maintaining accurate fare collection logs is a vital component of transit operations because these logs help monitor and account for passenger payments and ensure accurate revenue collection from riders. A fare collection log typically includes details such as fare transactions, date and time of each transaction, route information, payment methods, fare amount, and employee identification, all of which serve as essential documentation for invoice reimbursements. It is best practice to report fares and punch card sales as separate entries in the Dashboard.

To receive reimbursement, each column on Worksheet 1A must be filled out completely, and the information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

8.2.1 Record No. Column

In this column, list the deposit ID or internal ledger number associated with the revenue documented on this line. This number is required for audit purposes to match revenue with documentation.

Figure 8-3. Worksheet 1A – Enter Record Number

The screenshot shows the 'Operating Revenue' section of Worksheet 1A. The 'Record No.' column is highlighted with a blue box. The 'Regular Fares' column is highlighted with a red box. The 'Sponsored Fares' column is highlighted with a red box. The 'Other Rev.' column is highlighted with a red box. The 'Comments' column is highlighted with a red box. The 'Record No.' column contains the value '1253'. The 'Regular Fares' column contains a red box with a dollar sign. The 'Sponsored Fares' column contains a red box with a dollar sign. The 'Other Rev.' column contains a red box with a dollar sign. The 'Comments' column contains a red box with a trash icon.

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$	\$	\$	

8.2.2 Regular Fares Column

This column documents the standard price a passenger pays for using transit services. Enter the total amount associated with the record/deposit ID/ledger number.

Figure 8-4. Worksheet 1A – Enter Regular Fares

The screenshot shows the 'Operating Revenue' section of Worksheet 1A. The 'Regular Fares' column is highlighted with a blue box. The 'Record No.' column is highlighted with a blue box. The 'Sponsored Fares' column is highlighted with a red box. The 'Other Rev.' column is highlighted with a red box. The 'Comments' column is highlighted with a red box. The 'Record No.' column contains the value '1253'. The 'Regular Fares' column contains the value '\$ 41.00'. The 'Sponsored Fares' column contains a red box with a dollar sign. The 'Other Rev.' column contains a red box with a dollar sign. The 'Comments' column contains a red box with a trash icon.

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$ 41.00	\$	\$	

8.2.3 Sponsored Fares Column

This column documents reduced-price fares offered to a specific group of passengers. Enter the total amount of sponsored fares associated with this record/deposit ID/ledger number. The record/deposit ID/ledger number listed for the line item can include both regular fares and sponsored fares, distinguishing between the two revenue amounts.

Figure 8-5. Worksheet 1A – Enter Sponsored Fares

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$ 41.00	\$ 12.00	\$	

8.2.4 Other Revenue (Rev.) Column

This column documents other forms of revenue not associated with direct fares, such as donations from city/county organizations, passengers, and companies or corporations. Enter the total amount of other revenue associated with the record/deposit ID/ledger number. If no other revenue was received, this column may be left blank.

Figure 8-6. Worksheet 1A – Enter Other Revenue

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$ 41.00	\$ 12.00	\$ 45.00	

8.2.5 Comments Column

Enter additional information pertaining to operating revenue in the “Comments” column. Useful information can include what organization provided the reimbursement, the date of the reimbursement, and any donation information.

Figure 8-7. Worksheet 1A – Enter Comments

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$ 41.00	\$ 12.00	\$ 45.00	Donation

Each time a new line item is entered, and all required columns are filled out, the Dashboard automatically calculates the amount of regular fares, sponsored fares, and other revenue at the bottom of each column. This ensures costs are totaled correctly so they can be confirmed with invoices, receipts, and bank statements submitted as supporting documentation.

Figure 8-8. Worksheet 1A – Entries Complete

1A 1B 2A 2B 3A 3B 3C Prev Next

Operating Revenue

Record No.	Regular Fares	Sponsored Fares	Other Rev.	Comments
1253	\$ 41.00	\$ 12.00	\$ 45.00	Donation
1254	\$ 368.00	\$ 45.00	\$ 0.00	Donation
1255	\$ 1452.00	\$ 0.00	\$ 840.00	Donation
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
Totals:	\$ 1861.00	\$ 57.00	\$ 885.00	

Total Regular Fares
Total Sponsored Fares
Total Other Revenue Fares

8.2.6 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement:

- Driver log and/or fare collection documents, which must contain signatures of the driver and the transit manager/coordinator to verify route information
- Fare log/report or statements confirming payments received. Subrecipients may use whatever method they choose to document fares as long as the documents are legible and accurate.
 - Maintaining accurate fare collection logs is a vital component of transit operations because these logs help monitor and account for passenger payments and ensure accurate revenue collection from riders. A fare collection log typically includes details such as fare transactions, date and time of each transaction, route information, payment methods, fare amount, and employee identification, all of which serve as essential documentation for invoice reimbursements. Subrecipients may use whatever method they choose to document fares as long as the documents are legible and accurate.
- List of revenue by fund
- Bank deposit slips and/or bank statements confirming a bank deposit
 - The bank deposit slips must identify transit-related revenue.
 - The deposit slips must match the entries entered on Worksheet 1A; the totals on Worksheet 1A must balance and match the bank statement.
 - Revenue should be reported on the month's invoice in which it was deposited.

If the subrecipient does not have a separate bank account and the revenue received is deposited into a joint city/county fund, at a minimum, the subrecipient must annually submit the following to NDOT Transit:

- Document that includes the detailed process the subrecipient follows for cash flow received, deposited, and receipted for transit services
- Deposit form/document that the subrecipient uses to record the transaction to the city/county fund
- Deposit receipt from city/county accounting that shows the city/county received the transit money specifically
- Detailed transaction report (general ledger) from the city/county that shows the dollar amount to match the receipt that the transit service received from the city/county
- If the transit service is not specifically named on the documentation, the account code being used to identify which account on the transaction report is "transit"
- Journal entry of internal transfer of funds – required for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county

The following are best practices related to revenue:

- Create a separate transit bank account so revenue/deposits can be easily reviewed.
- Report revenue from fares and punch card sales on separate lines.

Upload documentation pertaining to only operating revenue in the "File Upload" box on Worksheet 1A.

8.2.7 Documentation Format Requirements

- Only upload documentation pertaining to operating revenue in the “File Upload” box on Worksheet 1A.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- All supporting documents must be in chronological order (if applicable).
- Include all pages of supporting documents (bank statements, invoices, etc.).
- Highlight all related bank items so that they are easy to find and identify on bank statements/deposit slips/etc.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Regular Fares_Month_Year (ex. Regular Fares_July_2024).
 - Sponsored Fares_Month_Year (ex. Sponsored Fares_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Regular Fares_July_2024_Corrected.
 - If one page requires updates, modify that page and reupload the entire document.
 - If the corrected document needs to be reuploaded, add a version number. Example: Regular Fares_July_2024_Corrected_v2.

Worksheet 1A Documentation Examples

TRANSIT LOG

Driver's Name: [REDACTED] Manager's Name: [REDACTED]

Drivers Start Time: 8:30 AM

PICKUP TIME	NAME	DESTINATION	FARE
8:30	Bus Prep	Street Shop	
9:00	[REDACTED]	Home	✓
9:15	[REDACTED]	Home	✓
10:30	[REDACTED]	Ultimate Image	✓
10:45	[REDACTED]	Home	✓
11:00	[REDACTED]	drivers	✓
11:40	[REDACTED]	Bank	#4285 ✓
12:15	[REDACTED]	Home	✓
12:30	[REDACTED]	Home	✓
1:30	[REDACTED]	Home	✓
2:00	[REDACTED]	Home	✓
2:30	[REDACTED]	Home	✓

1/2/24

Drivers Clocked Out Time: 4:00 PM

Driver needs to indicate passenger down-time including: pre-trip, lunch, breaks, post-passenger times.

Total Downtime: 4 hours

Total Boardings: 11

Odometer Reading: 37846

Date: 12-26-23

Spon. Boarding: 2

Reg. Boarding: 9

Receipt #: 7953

Amount: 9.00

Received By: BJ

Date Received: 1-2-24

Transit log is signed by both the driver and the manager

All pages in this document are faced up and faced the same direction so that they are easily readable.

Receipt number, amount received, and date received are noted on the transit log.

5/21/2024 4:21:58 PM

Cash Register - Transaction Items Report

Page 6 of 6

Transit Revenues

Other

Batch#	Trans#	Date	Amount	Taxable	Comment
801	7953	1/2/2024	9.00		2/26/23
801	7953	1/2/2024	10.00		2/27/23
801	7953	1/2/2024	15.00		2/28/23
801	7953	1/2/2024	6.00		2/29/23
805	7973	1/8/2024	14.00		2/2/24
805	7973	1/8/2024	13.00		2/3/24
805	7973	1/8/2024	8.00		2/4/24
805	7973	1/8/2024	11.05		2/5/24
807	7986	1/16/2024	4.00		2/8/24
807	7986	1/16/2024	3.00		2/9/24
807	7986	1/16/2024	7.00		2/10/24
807	7986	1/16/2024	12.00		2/12/24
809	8019	1/22/2024	12.00		2/16/24
809	8019	1/22/2024	8.00		2/17/24
809	8019	1/22/2024	9.00		2/18/24
809	8019	1/22/2024	7.00		2/19/24
811	8046	1/31/2024	55.00		

Total Transit Revenues \$203.05

The transaction number matches the receipt numbers from the fare logs for this week, so it is easy to confirm that the amounts received and dates are correct.

Vendor/Food Truck Fees

Other

Batch#	Trans#	Date	Amount	Taxable	Comment
810	8051	1/29/2024	35.00		On The Hook Fish and Chips
810	8055	1/31/2024	125.00		Farmhouse Cookin

Total Vendor/Food Truck Fees \$160.00

Yard Waste Key

Other

Batch#	Trans#	Date	Amount	Taxable	Comment
808	8044	1/25/2024	50.00		Gall Lawn Service, LLC Invoice #1912

Total Yard Waste Key \$50.00

Total Items 572,910.34

Total Items And Taxes \$572,910.34

Report: Transaction Items

Starting Batch#: 801

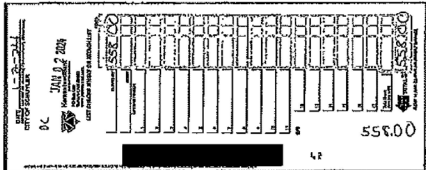
Ending Batch#: 811

Account No. : [REDACTED]


Stmt. Date : 01/31/2024

13
09
Page : 6

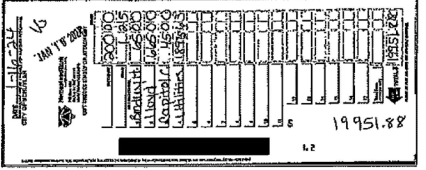
IMAGE STATEMENT



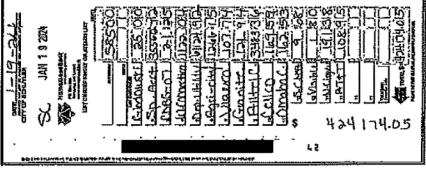
Deposit



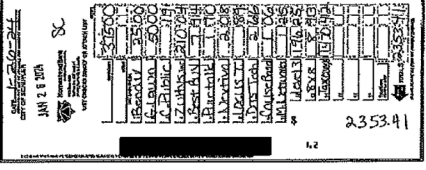
Deposit



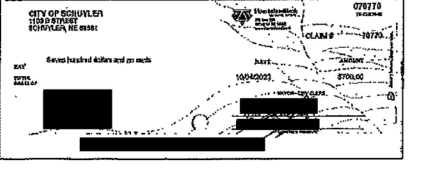
Deposit



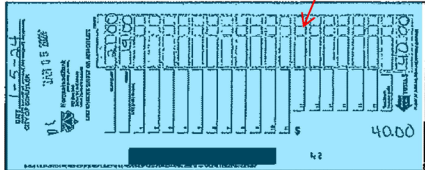
Deposit



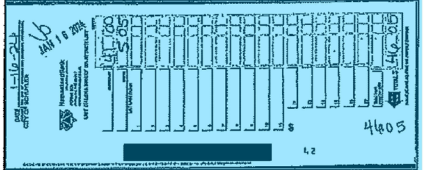
Deposit



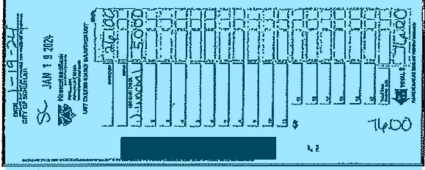
Paid



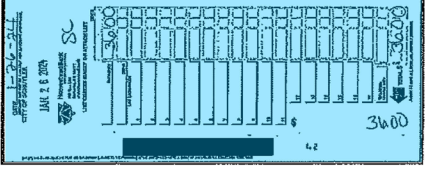
Deposit



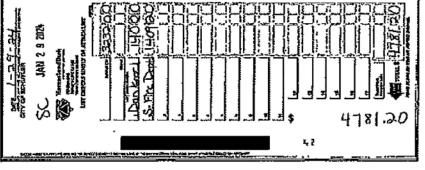
Deposit



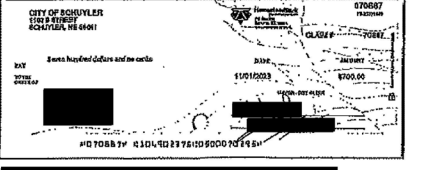
Deposit



Deposit



Deposit



Paid

Continued
05/1430/6

The deposit slips relevant to Worksheet 1A are highlighted and easily matched to the reports above.

8.3 Worksheet 1B: Local Matching Funds

Submit local matching funds on Worksheet 1B. Local matching funds are non-FTA funds used to match FTA and state funding as required by the federal grant award.

Local matching funds may include non-cash contributions, such as donations, volunteered services, or in-kind contributions, if the formal documentation provided shows the value of each non-cash contribution and that value represents a cost that is otherwise eligible and considered reasonable and necessary for transit operations. Transit operating revenue (regular fares) is not considered local match.

Revenue from human service agency contracts as referenced in section 2.1.2 Sponsored Fares (Organization-Paid Fares), can be claimed as operating revenue. **This income can be reported on either Worksheet 1A or 1B, but it CANNOT be listed on both.**

To receive reimbursement, each column on Worksheet 1B must be filled out completely; the information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice. Agencies must receive pre-approval from NDOT to use any other sponsored fare as a local match as it depends on funding source and contract terms.

8.3.1 Matching Funds Source Column

Enter the full name of the source of funds in this column. After entering the name, the Dashboard will highlight the required columns in red.

Figure 8-9. Worksheet 1B – Enter Matching Funds Source

1A	1B	2A	2B	3A	3B	← Prev	Next →								
Local Matching Funds															
<table border="1"> <thead> <tr> <th>Matching Funds Source</th> <th>Amount</th> <th>Comments</th> <th>Match Source Type?</th> </tr> </thead> <tbody> <tr> <td>ModivCare</td> <td>\$</td> <td></td> <td></td> </tr> </tbody> </table>								Matching Funds Source	Amount	Comments	Match Source Type?	ModivCare	\$		
Matching Funds Source	Amount	Comments	Match Source Type?												
ModivCare	\$														

8.3.2 Amount Column

Enter the amount of funds obtained from the source.

Figure 8-10. Worksheet 1B – Enter Amount

1A	1B	2A	2B	3A	3B	← Prev	Next →
Local Matching Funds							
Matching Funds Source	Amount	Comments	Match Source Type?				
ModivCare	\$ 256.00						

8.3.3 Comments Column

Enter any additional information pertaining to the local matching funds in this column. Useful information can include the date the revenue was received or the purpose of the revenue.

Figure 8-11. Worksheet 1B – Enter Comments

1A	1B	2A	2B	3A	3B	← Prev	Next →
Local Matching Funds							
Matching Funds Source	Amount	Comments	Match Source Type?				
ModivCare	\$ 256.00	Passenger Rides					

8.3.4 Match Source Type Column

This column contains a drop-down menu with options for the match source type. Select the appropriate option.

Figure 8-12. Worksheet 1B – Select Match Source Type

Matching Funds Source	Amount	Comments	Match Source Type?
ModivCare	\$ 256.00	Passenger Rides	<div> <div></div> <div> Federal Funds City or County Funds Contracted Services Donations/Grants 5311 Applicant Other (explain in source column) </div> </div>
	\$		
	\$		
	\$		

After selecting the match source type, the Dashboard calculates the total amount of matching funds for this invoice at the bottom of the worksheet.

Figure 8-13. Worksheet 1B – Entries Complete

Matching Funds Source	Amount	Comments	Match Source Type?	
ModivCare	\$ 256.00	Passenger Rides	Federal Funds	
Harlan County	\$ 145.00	County Match	City or County Funds	
	\$			
	\$			
	\$			
	\$			
	\$			
	\$			
	\$			
	\$			
Totals:	\$ 401.00			

8.3.5 Required Supporting Documentation

One of the following required supporting documents must be uploaded to the Dashboard so NDOT can verify the request for reimbursement:

- Email payment notification (ACH/EFT confirmation from outside sources)
- Local match provided by a city/county/subrecipient, which must be documented with a local match support receipt on city/county/subrecipient letterhead (A template is provided in Appendix C.)
- Journal entry of internal transfer of funds – required for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county

Upload documentation pertaining to only local matching funds in the “File Upload” box on Worksheet 1B.

8.3.6 Documentation Format Requirements

- Only upload documentation pertaining to local matching funds in the “File Upload” box on Worksheet 1B.

- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- All supporting documents must be in chronological order (if applicable).
- Include all pages of supporting documents (bank statements, invoices, etc.).
- Highlight all related bank items so that they are easy to find and identify on bank statements/deposit slips/etc.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Local Match_Month_Year (ex. Local Match_July_2024).
 - Medicaid Revenue_Month_Year (ex. Medicaid Revenue_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Local Match_July_2024_Corrected.
 - If only one page needs to be updated, update that page in the document and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number. Example: Local Match_July_2024_Corrected_v2.

8.4 Worksheet 2A: Operating Personnel Expenses

Operating personnel expenses are submitted through Worksheet 2A for reimbursement. These expenses include wages and benefits specifically for transit drivers and dispatchers. Costs are eligible for 50 percent FTA and 25 percent state reimbursement, along with 25 percent local match.

Employees may work as both operating (drivers and dispatchers) and non-operating (administrative) personnel. If employees also split their time working in a non-transit related capacity, those hours are classified as non-transit. Salaries and employer costs must be clearly defined, and line items must be confirmed through pay stubs, payroll registry/summary, and/or timesheets. If employees work hours in more than one category (operating, non-operating, non-transit), their salary and employer costs must be split proportionately. Any leave time (sick, vacation, weather, holiday, comp time, etc.) must also be split proportional to the time worked in each of the three categories.

If wages are reimbursed through RTAP, the employee must include the wage reimbursement in the Nebraska Transit Portal as a separate line item with a negative amount. The wage reimbursement should be submitted under Worksheet 2A for employees who work solely as drivers and dispatchers. Employees who split time or work solely in an administrative capacity should be claimed under Worksheet 3A, and a comment should indicate the RTAP reimbursement. All required documentation related to the RTAP reimbursement must be uploaded to the Dashboard for review.

To receive reimbursement, each column on Worksheet 2A must be filled out completely. The information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

8.4.1 Name Column

Enter the employee's first and last name as displayed on pay stubs, payroll registry/summary, and or timesheets.

Figure 8-14. Worksheet 2A – Enter Employee First and Last Name

Name	Position	Salaries	Employer Costs	Total	
John Smith		\$	\$	\$ 0.00	

8.4.2 Position Column

This column contains operating personnel positions of Driver and Dispatcher. The drop-down menu also includes “No Personnel”; this selection should be used when requesting reimbursement for personnel overhead costs that are not associated with an individual. When using “No Personnel,” use the “Name” field to say what the cost is. Select the appropriate option from the drop-down menu.

Figure 8-15. Worksheet 2A – Select Position

The screenshot shows the 'Operating Personnel Expenses' section of Worksheet 2A. The table has columns for Name, Position, Salaries, Employer Costs, Total, and an action button. The first row is for 'John Smith'. The 'Position' dropdown menu is open, showing options: 'Driver', 'Dispatcher', and 'No Personnel'. A red arrow points to the dropdown menu.

Name	Position	Salaries	Employer Costs	Total	
John Smith	▼	\$	\$	\$ 0.00	🗑️
	Driver	\$	\$	\$ 0.00	🗑️
	Dispatcher	\$	\$	\$ 0.00	🗑️
	No Personnel	\$	\$	\$ 0.00	🗑️

8.4.3 Salaries Column

Enter the total amount of the employee's gross wages for transit operating work only. Wages for each employee should be separated by pay periods (to match pay stubs, payroll registry/summary, and or timesheets).

Figure 8-16. Worksheet 2A – Enter Salary

The screenshot shows the 'Operating Personnel Expenses' section of Worksheet 2A. The table has columns for Name, Position, Salaries, Employer Costs, Total, and an action button. The first row is for 'John Smith' with 'Driver' selected in the Position dropdown. The 'Salaries' column is highlighted with a blue box, showing the value '\$ 956.00'.

Name	Position	Salaries	Employer Costs	Total	
John Smith	Driver	\$ 956.00	\$	\$ 956.00	🗑️

8.4.4 Employer Costs Column

Enter the total amount of employer costs for transit operating work only (for example, Medicare and Social Security taxes, worker's compensation, and insurance benefits). These costs for each employee should be separated by pay periods (to match pay stubs, payroll registry/summary, and or timesheets). If using the "No Personnel" position, enter the cost here.

Figure 8-17. Worksheet 2A – Enter Employer Costs

Name	Position	Salaries	Employer Costs	Total	
John Smith	Driver	\$ 956.00	\$ 252.60	\$1208.60	

8.4.5 Total Column

This column auto-calculates the total salary and employer costs per line item.

Figure 8-18. Worksheet 2A – View Total Amount

Name	Position	Salaries	Employer Costs	Total	
John Smith	Driver	\$ 956.00	\$ 252.60	\$1208.60	

After entering all transit operating employee information, the Dashboard auto-calculates the total amount of salaries and employer costs at the bottom of the worksheet.

Figure 8-19. Worksheet 2A – Entries Complete

1A ▲
1B ▲
2A ▲
2B ▲
3A ▲
3B ▲

← Prev
Next →

Operating Personnel Expenses:

Name	Position	Salaries	Employer Costs	Total	
John Smith	Driver ▼	\$ 956.00	\$ 252.60	\$1208.60	
Jan Grant	Driver ▼	\$ 562.32	\$ 35.21	\$ 597.53	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
Totals:				\$1806.13	

8.4.6 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all required documentation must be organized and grouped per employee to ensure proper reimbursement:

- Timesheets
 - NDOT guidelines require that each employee provide either a wet or digital signature on their timesheet confirming work hours prior to submission of the invoice.
 - The timesheet must be signed and dated by both employee and transit director/coordinator for hours worked by operating personnel. If you're a transit manager, your timesheet shall be signed by your superior oversight. If signatures are not provided, the invoice will be rejected, and reimbursement may not be provided.
 - It is essential to accurately record an employee's work time when they are splitting time between the Section 5311 program and other non-transit programs. Specifically, the timesheet must record all work hours with time for the Section 5311 program and other programs clearly identified. If an employee works hours for the Section 5311 program in both operating and non-operating capacities, the hours must be identified separately on the timesheet.
 - If the timesheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original timesheet to identify transit and non-transit salary amounts.
 - Subrecipients may use whatever method they choose to document employee timesheets; however, handwritten timesheets must be accompanied by NDOT's excel spreadsheet titled "Time Sheet (Regular-OT-Leave)," provided in Appendix D. Failure to submit the required documentation will result in rejection of the invoice.
- Leave Time spreadsheet (if applicable)
 - When an employee's time is divided between transit operating (driving/dispatch) and transit non-operating (transit administrative tasks) activities, leave time, such as vacation, weather, sick, holiday, or comp time, must be proportionally allocated between operating and non-operating hours based on the number of hours worked for that pay period.
- Pay stubs and/or payroll registry/summary
 - If codes are used to identify different programs, overtime, shift differential, and the like, identify the code(s) pertaining to transit hours.
- Proof of benefits or employer costs
 - This includes Medicare and Social Security taxes, retirement, worker's compensation, insurance benefits, and the like.

Payroll registry, payroll summary, and pay stub documentation must have all hours accounted for and categorized (operating/non-operating or transit/non-transit) and employer costs clearly defined. It is best practice to highlight gross salary and employer costs on payroll documentation to alleviate any confusion.

Upload documents pertaining to only operating personnel expenses in the "File Upload" box on Worksheet 2A.

8.4.7 Documentation Format Requirements

- Only upload documentation pertaining to operating personnel expenses in the “File Upload” box on Worksheet 2A.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- All supporting documents must be arranged alphabetically by last name first, then chronologically.
 - Enter each employee's name in the Dashboard alphabetically by last name so that the Dashboard and documentation are in the same order.
- Group like documentation by employee name and in chronological order.
 - Example: Jane Doe timesheet for first pay period, Jane Doe first pay period pay stub, Jane Doe timesheet for second pay period, Jane Doe second pay period pay stub, John Doe first pay period pay stub, etc.
 - If all documents cannot be combined into a single PDF, it is important to ensure that each individual PDF contains documents organized in alphabetical order by last name and then chronologically.
- If supporting documentation includes spreadsheets, such as the Leave Time Worksheet, Employer Cost Payroll Report Spreadsheet, etc., upload the Excel documents separately and not as PDFs.
- Highlight gross salary and employer costs on all payroll documentation.
- Include all pages of supporting documents (bank statements, invoices, etc.).
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Operating Personnel_Month_Year (ex. Operating Personnel_July_2024).
 - Leave Time Spreadsheet_Employee Name_Month_Year (ex. Leave Time Spreadsheet_Jane Doe_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Operating Personnel_July_2024_Corrected.
 - If only one page needs to be updated, update that page in the document and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number. Example: Operating Personnel_July_2024_Corrected_v2.

Worksheet 2A Documentation Examples

1/16/24, 11:34 AM
TimeClock Plus HTML Generated Report

75 - J M

Hours - 12/31/2023 to 01/13/2024

M	I	O	Note	Brk	Time in	Time out	Job Code	Hours	Rate	Shift total	Week total
X	X	X		<input type="checkbox"/>	1/11/2024 08:15 AM	1/11/2024 04:00 PM	63 - Transit	7:45	0.00	7:45	7:45

The documents are all faced up and easy to read. The documents are in alphabetical order by last name and then chronological order.

Timesheet is signed by the employee and supervisor(s).

Employee Signature

Department Approval

Transit Manager

file:///C:/Users/cityo/Downloads/Hours-2024-01-16-11-34-01.html
1/1

To: J. M. 1/19/2024 Direct Deposit #: \$

Earnings

Description	Rate	Hours	Current	YTD
Hourly	\$	7.750	\$	\$

Deductions

Description	Current	YTD
FICA	\$	\$
Medicare	\$	\$
Fed-M	\$	\$
State-M	\$	\$

This is the pay stub for the timesheet directly above this page.

The salary entered on the Dashboard is highlighted and easy to find.

The employer costs entered on the dashboard are highlighted and easy to find.

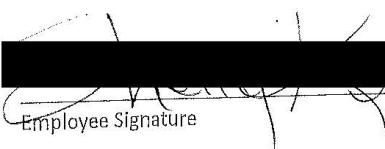
1/2/24, 11:26 AM

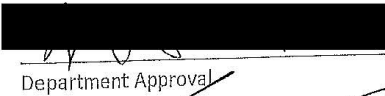
TimeClock Plus HTML Generated Report

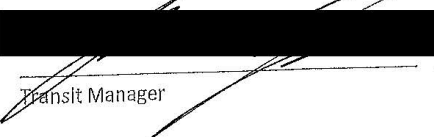
240 - S [REDACTED] N [REDACTED]
Hours - 12/17/2023 to 12/30/2023

M	I	O	Note	Edit	Brk	Time in	Time out	Job Code	Hours	Rate	Shift total	Week total
X	X	X			<input type="checkbox"/>	12/18/2023 08:00 AM	12/18/2023 04:00 PM	63 - Transit	8:00	0.00	8:00	
X	X	X			<input type="checkbox"/>	12/19/2023 08:30 AM	12/19/2023 04:15 PM	63 - Transit	7:45	0.00	7:45	
X	X	X			<input type="checkbox"/>	12/20/2023 08:30 AM	12/20/2023 04:30 PM	63 - Transit	8:00	0.00	8:00	
X	X	X			<input type="checkbox"/>	12/21/2023 08:00 AM	12/21/2023 04:15 PM	63 - Transit	8:15	0.00	8:15	
X	X	X			<input type="checkbox"/>	12/22/2023 08:00 AM	12/22/2023 04:00 PM	63 - Transit	8:00	0.00	8:00	40:00
X	X	X		X	<input type="checkbox"/>	12/25/2023 12:00 AM	Time sheet	100 - Holiday	8:00	0.00	8:00	
X	X	X			<input type="checkbox"/>	12/26/2023 07:45 AM	12/26/2023 04:15 PM	63 - Transit	8:30	0.00	8:30	
X	X	X			<input type="checkbox"/>	12/27/2023 08:30 AM	12/27/2023 04:15 PM	63 - Transit	7:45	0.00	7:45	
X	X	X			<input type="checkbox"/>	12/28/2023 08:30 AM	12/28/2023 04:15 PM	63 - Transit	7:45	0.00	7:45	
X	X	X			<input type="checkbox"/>	12/29/2023 08:00 AM	12/29/2023 04:00 PM	63 - Transit	8:00	0.00	8:00	40:00

Timesheet is signed
by the employee
and supervisor(s).


Employee Signature


Department Approval


Transit Manager

file:///C:/Users/cityo/Downloads/Hours-2024-01-02-11-26-32.html

1/1

To: S [REDACTED] N [REDACTED]

1/5/2024

Direct Deposit #: [REDACTED] \$ [REDACTED]

This is the pay stub for the timesheet directly above this page.

Earnings

Description	Rate	Hours	Current	YTD
Hourly	\$ [REDACTED]	80.000	\$ [REDACTED]	\$ [REDACTED]
Overtime	\$ [REDACTED]	0.000	\$0.00	\$0.00
Cash in lieu of Ins	\$ [REDACTED]	1.000	\$ [REDACTED]	\$ [REDACTED]

Deductions

Description	Current	YTD
Fed-M	\$ [REDACTED]	\$ [REDACTED]
State-M	\$ [REDACTED]	\$ [REDACTED]
FICA	\$ [REDACTED]	\$ [REDACTED]
Medicare	\$ [REDACTED]	\$ [REDACTED]
414 Ret	\$ [REDACTED]	\$ [REDACTED]

The salary entered on the Dashboard is highlighted and easy to find.

The employer costs entered on the dashboard are highlighted and easy to find.

Time Off

Description	Start	Use
Vacation	[REDACTED]	[REDACTED]
Sick	[REDACTED]	[REDACTED]

8.5 Worksheet 2B: Operating Expenses (Fuel or Oil Changes)

Fuel and oil expenses are submitted on Worksheet 2B. Costs are eligible for 50 percent FTA and 25 percent state reimbursement, along with 25 percent local match.

8.5.1 Fuel Expenses

Fuel for each vehicle must be entered on a separate line. Each entry must include the **vehicle, year, make, model, and the vehicle's full VIN**. Enter the **total** amount of fuel purchased for **each vehicle**. Add all fuel receipts/purchases for that vehicle and enter them in the Dashboard as one line item. It is **not necessary** to list each fuel purchase separately. Discount fuel purchases must be entered as a separate line item unless each pump receipt documents the discount.

All original fuel receipts or bulk fuel invoices must include the last six digits of the VIN to receive reimbursement. If the receipt is not submitted, no reimbursement will be provided. There are **no exceptions**. If the VIN is missing from the documentation, the invoice will be rejected.

It is acceptable to use fleet cards for fuel purchases. Invoices must include the last six digits of the VIN. Individual fuel receipts are not required; however, the fleet card statement and proof of payment must be submitted to receive reimbursement.

If there are multiple receipts for one vehicle, it is acceptable to photocopy multiple fuel receipts onto a single page, but this document **must** contain the last 6 digits of the vehicle's VIN. If the VIN is missing from the documentation, the invoice will be rejected.

8.5.2 Oil Change Expenses

Worksheet 2B also includes the option to submit oil change expenses. Oil change entries are only for expenses related to oil changes (oil, oil filter, and labor). If an oil change invoice/receipt has additional items that are incidental to the oil change (for example, windshield wiper fluid, multi-point inspection), those items can be included as part of the oil change reimbursement request. It is not necessary to separate them out because the oil change cost covers them. However, if any vehicle repairs, car washes, tire rotation, wiper blades, air filters, etc. are completed at the same time as the oil change, those reimbursements must be listed separately on Worksheet 3B.

If a subrecipient purchases oil in bulk, specifically multiple quarts intended for use in several vehicles, reimbursement for the oil's cost can only be requested after the oil has been used. Requests for reimbursement may be submitted each time a quart is used. Required documentation must include the date of use and the corresponding Vehicle Identification Number (VIN), along with the original invoice and proof of payment at the time of purchase.

8.5.3 Filling Out the Worksheet for Fuel or Oil Expenses

To receive reimbursement, each column on Worksheet 2B must be filled out completely. The information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

8.5.3.1 Fuel/Oil Column

Select the correct expense category from the drop-down menu.

Figure 8-20. Worksheet 2B – Select Fuel or Oil

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description	
Fuel			\$				🗑️
Oil			\$				🗑️

For this example, Fuel is selected in the drop-down menu. Select the option that corresponds with the product receipt/invoice.

Figure 8-21. Worksheet 2B – Fuel Option Selected

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description	
Fuel			\$				🗑️

8.5.3.2 Vehicle Column

This column allows you select a vehicle from your fleet.

Figure 8-22. Worksheet 2B – Select Vehicle

The screenshot shows the 'Operating Expenses: Fuel or Oil' worksheet. The 'Vehicle' column has a dropdown menu open, displaying a list of vehicles with their VINs. A red arrow points to the '2017 Ford Bus' entry, which has the VIN '1FDFE4FS0HDC78666'. The other entries are '2022 Chrysler Voyager' (VIN: 2C4RC1CG6NR110206), '2015 Dodge Minivan' (VIN: 2C7WDGBG3FR614236), and 'No Expense'.

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fue			\$			
	2017 Ford Bus	1FDFE4FS0HDC78666				
	2022 Chrysler Voyager	2C4RC1CG6NR110206				
	2015 Dodge Minivan	2C7WDGBG3FR614236				
	No Expense					

Fuel receipts submitted for reimbursement must include the last 6 digits of the VIN associated with the vehicle that received the fuel purchase.

8.5.3.3 Odometer EOM Column

Enter the end-of-month (EOM) odometer reading for each vehicle used for transportation.

Figure 8-23. Worksheet 2B – Enter Odometer EOM Reading

The screenshot shows the 'Operating Expenses: Fuel or Oil' worksheet. The 'Odometer EOM' column is highlighted with a blue box, and a callout bubble labeled 'End of Month' points to it. The 'Vehicle' column shows '2022 Chrysler Voya...' with VIN '2C4RC1CG6NR110206'. The 'Odometer EOM' value entered is '12568'. The 'Cost' column shows '\$'.

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$			

8.5.3.4 Cost Column

Enter the total cost of all fuel receipts for the selected vehicle. **It is not necessary to create a separate line item for individual fuel purchases.** Add all fuel receipts/purchases for each vehicle and enter the total amount in this column. If a spreadsheet is used to total purchases, please upload it as part of the documentation for Worksheet 2B reimbursement requests.

Figure 8-24. Worksheet 2B – Enter Total Fuel Cost

The screenshot shows the 'Operating Expenses: Fuel or Oil' section of Worksheet 2B. The 'Cost' column is highlighted with a blue box, and a callout bubble labeled 'Total Fuel Cost' points to it. The 'Gallons' column is also highlighted with a red box. The 'Vendor/Payee' and 'Description' columns are empty. The 'Fuel/Oil' dropdown is set to 'Fuel', and the 'Vehicle' dropdown is set to '2022 Chrysler Voya... 2C4RC1CG6NR110206'. The 'Odometer EOM' is 12568.

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256			

8.5.3.5 Gallons Column

Enter the total gallons for the entire month for the selected vehicle.

Figure 8-25. Worksheet 2B – Enter Total Gallons

The screenshot shows the 'Operating Expenses: Fuel or Oil' section of Worksheet 2B. The 'Gallons' column is highlighted with a blue box, and a callout bubble labeled 'Total Gallons' points to it. The 'Cost' column is also highlighted with a red box. The 'Vendor/Payee' and 'Description' columns are empty. The 'Fuel/Oil' dropdown is set to 'Fuel', and the 'Vehicle' dropdown is set to '2022 Chrysler Voya... 2C4RC1CG6NR110206'. The 'Odometer EOM' is 12568, and the 'Cost' is \$ 256.

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256	3250		

8.5.3.6 Vendor/Payee Column

Enter the name of the company/corporation where the fuel was purchased (for example, Kwik Shop, Maverik, city/county co-op). You can enter multiple vendors in this column if needed.

Figure 8-26. Worksheet 2B – Enter Vendor/Payee Name

The screenshot shows the 'Operating Expenses: Fuel or Oil' section of Worksheet 2B. The 'Vendor/Payee' column is highlighted with a blue box, and a callout bubble labeled 'Kwik Shop' points to it. The 'Gallons' column is also highlighted with a red box. The 'Cost' column is also highlighted with a red box. The 'Description' column is empty. The 'Fuel/Oil' dropdown is set to 'Fuel', and the 'Vehicle' dropdown is set to '2022 Chrysler Voya... 2C4RC1CG6NR110206'. The 'Odometer EOM' is 12568, the 'Cost' is \$ 256, and the 'Gallons' is 3250.

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256	3250	Kwik Shop	

If a purchase for fuel or oil changes is from a certified disadvantaged business enterprise (DBE), the name can be selected via the drop-down menu in the Vendor/Payee field.

Figure 8-27. Worksheet 2B – Select or Enter Vendor/Payee Name

Operating Expenses: Fuel or Oil

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256.00	3250		
If the vendor is an NDOT-certified Disadvantaged Business Enterprise (DBE), please select their entry from the following list. Otherwise, type the full name of the vendor in the text box.						
<input type="checkbox"/>	1ST RESOURCE SOLUTIONS, LLC				MARION, IN	<input type="text"/>
<input type="checkbox"/>	A PLUS CONTRACTING, LLC				SUTTON, NE	<input type="text"/>
<input type="checkbox"/>	ABSOLUTE STAFFING & CONSULTING SOLUTIONS, LLC				WESTMINSTER, MD	<input type="text"/>
<input type="checkbox"/>	AC DISASTER CONSULTING, LLC				ARLINGTON, TX	<input type="text"/>
<input type="checkbox"/>	ADELINA INTERNATIONAL, LLC				BAKERSFIELD, CA	<input type="text"/>
<input type="checkbox"/>	AGUIRRE PROJECT RESOURCES, LLC				GRAND PRAIRIE, TX	<input type="text"/>
<input type="checkbox"/>	AIRPROJECTS, INC.				ALEXANDRIA, VA	<input type="text"/>
<input type="checkbox"/>	ALL ROAD BARRICADES, INC.				LINCOLN, NE	<input type="text"/>
<input type="checkbox"/>	ALLSOURCE CONSTRUCTION & SAFETY SUPPLY				PORTLAND, OR	<input type="text"/>
<input type="checkbox"/>	AMERICAN AMATAC, LLC				SOUTH SIOUX CITY, NE	<input type="text"/>
<input type="checkbox"/>	AMERICAN CONSTRUCTION SUPPLIES, INC.				OSCEOLA, WI	<input type="text"/>

If the vendor is not a DBE, type the full name in the Vendor/Payee field.

8.5.3.7 Description Column

Enter any additional information pertaining to the vehicle and/or fuel purchases in this column (for example, fuel discounts).

Figure 8-28. Worksheet 2B – Enter Description

Operating Expenses: Fuel or Oil

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256	3250	Kwik Shop	Fuel

These steps must be repeated for each vehicle used during the time transportation services were rendered for the month of invoice charges.

8.5.3.8 Product Discounts

If a discount is included during purchase, enter this information on the line **below** the original entry for the corresponding vehicle. Include the discounted price as a negative number for the total fuel discount for that vehicle. Additionally, the discount must be noted in the "Description" box, identifying it as a "fuel/oil discount."

1B

2A

2B

3A

3B

3C

4A

← Prev

Next →

Operating Expenses: Fuel or Oil

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ 256	3250	Kwik Shop	Fuel
Fuel	2022 Chrysler Voya... 2C4RC1CG6NR110206	12568	\$ -15.26	3250	Kwik Shop	Fuel Discount

Figure 8-30. Worksheet 2B – Entries Complete

1B ▲

2A ▲

2B ▲

3A ▲

3B ▲

3C ▲

4A ▲

[< Prev](#)
[Next >](#)

Operating Expenses: Fuel or Oil

i	Fuel/Oil	Vehicle	i	Odometer EOM	i	Cost	i	Gallons	i	Vendor/Payee	i	Description	
	Fuel ▾	2022 Chrysler Voya... 2C4RC1CG6NR110206 ▾		12568	\$	256		3250		Kwik Shop		Fuel	
	Fuel ▾	2022 Chrysler Voya... 2C4RC1CG6NR110206 ▾		12568	\$	-15.26		3250		Kwik Shop		Fuel Discount	
	Oil ▾	2015 Dodge Minivan 2C7WDGBG3FR614236 ▾		3256	\$	56.23		1560		Ed's Auto Shop		Oil Change	
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
	▾	▾			\$								
		Total Cost			\$	296.97		8060.00	Total Gallons				
		Totals:			\$	296.97		8060.00					

8.5.4 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all documentation must be organized and grouped by vehicle to ensure proper reimbursement:

- The last 6 digits of the vehicle's VIN – This must be on all documents pertaining to the vehicle, including oil changes and fuel discounts.
- City/county.
 - Internal voucher/journal entry – This must show cost and payment transfer if a city or county shop provides bulk fuel for the transit vehicles. Ensure that account descriptions are noted.
 - Invoice.
 - Vendor statements.
 - Proof of payment – Submit a copy of the canceled check, credit card statement, or bank statement to document each payment. If a credit card statement is provided, include proof that the credit card balance was paid.
- Non-city/county.
 - Receipt.
 - Invoice.
 - Vendor statements.
 - Proof of payment – Submit a copy of the canceled check, credit card statement, or bank statement to document each payment. If a credit card statement is provided, include proof that the credit card balance was paid.

Upload documentation pertaining to only vehicle operating expenses in the "File Upload" box on Worksheet 2B.

8.5.5 Documentation Format Requirements

- Only upload documentation pertaining to operating expenses (fuel or oil changes) in the "File Upload" box on Worksheet 2B.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- All supporting documents must be in chronological order.
 - Supporting documents must also be organized by vehicle and in the same order as entered in the Dashboard.
- All fuel pump receipts must be organized by vehicle and in chronological order. Label each page with the vehicle year, make/model and the last six digits of the VIN number at the top.
 - Include multiple fuel pump receipts per page if possible.
 - If fuel pump receipts include car washes, highlight these in a different color. Car wash reimbursements must be entered separately in Worksheet 3B.

- It is recommended to use a spreadsheet to total fuel pump receipts and gallons per vehicle. If a spreadsheet is used, include the spreadsheet in the documentation uploaded to the Dashboard.
 - Include the transaction date, dollar amount, and total gallons and organize the spreadsheet by vehicle. The spreadsheet order of vehicles must match the Dashboard and be listed in chronological order.
 - Spreadsheets must be uploaded as Excel documents and not uploaded as a PDF.
- Include all pages of supporting documents (bank statements, invoices, etc.).
- Highlight all related bank items so that they are easy to find and identify on bank statements/deposit slips/etc.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Fuel Pump Receipts_Month_Year (ex. Fuel Pump Receipts_July_2024).
 - Oil Changes_Month_Year (ex. Oil Changes_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Fuel Pump Receipts_July_2024_Corrected.
 - If only one page needs to be updated, update that page in the document and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number. Example: Fuel Pump Receipts_July_2024_Corrected_v2.

Worksheet 2B Documentation Examples

Activity Detail Report By Account For Vehicle														
Date Range From :				12/01/2023 12:00:00AM				To : 12/31/2023 11:59:00PM						
Date	Time	Trans #	Driver	Site	Site Short Name	Prod	Pump	MPG	Odom	Dist	Misc Keybrd	Price	Qty	Amount
Vehicle : [REDACTED] Name : NPPT Bus #8 ([REDACTED])														
12/01/2023	17:02	9505	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	45445	0		\$2.470	12.200	\$30.13
12/02/2023	17:31	9530	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	45445	0		\$2.470	12.200	\$30.13
12/06/2023	17:40	9550	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	45445	0		\$2.470	12.200	\$30.13
12/07/2023	17:28	9589	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	45445	0		\$2.470	12.200	\$30.13
12/08/2023	16:32	9718	[REDACTED]	001	[REDACTED]	UNL	03-1	87.0	46657	0		\$2.470	13.100	\$32.36
12/09/2023	15:11	9732	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	46780	0				
12/13/2023	18:02	9855	[REDACTED]	001	[REDACTED]	UNL	03-1	105.0	46933	0				
12/14/2023	17:51	9903	[REDACTED]	001	[REDACTED]	UNL	02-1	87.0	47035	0				
12/15/2023	16:36	9926	[REDACTED]	001	[REDACTED]	UNL	03-1	92.0	47173	0				
12/16/2023	17:30	9952	[REDACTED]	001	[REDACTED]	UNL	01-1	80.0	47277	0				
12/18/2023	17:33	9999	[REDACTED]	001	[REDACTED]	UNL	02-1	87.0	47386	0				
12/20/2023	16:56	0073	[REDACTED]	001	[REDACTED]	UNL	03-1	91.0	47509	0				
12/21/2023	16:32	0111	[REDACTED]	001	[REDACTED]	UNL	03-1	81.0	47612	0		\$2.370	12.600	\$29.86
12/22/2023	15:43	0139	[REDACTED]	001	[REDACTED]	UNL	03-1	83.0	47730	0		\$2.370	14.200	\$33.65
12/28/2023	16:37	0340	[REDACTED]	001	[REDACTED]	UNL	03-1	85.0	47828	0		\$2.370	11.400	\$27.02
12/29/2023	16:19	0363	[REDACTED]	001	[REDACTED]	UNL	03-1	91.0	47952	0		\$2.370	13.500	\$32.00
12/30/2023	17:28	0391	[REDACTED]	001	[REDACTED]	UNL	02-1							
Card Totals : Trans : 17 Cost Per Mile : \$ 0.000 0.00Miles @86.06MPG Avg MPG : 86.1 Avg Price : \$2.323													229.100	\$531.04
Vehicle : [REDACTED] Name : NPPT Bus #11 ([REDACTED])														
12/07/2023	13:53	9673	[REDACTED]	001	[REDACTED]	UNL	04-1	198.0	94254	0		\$2.470	19.000	\$46.93
12/07/2023	18:19	9679	[REDACTED]	001	[REDACTED]	UNL	02-1	10.0	94393	0		\$2.470	32.000	\$79.04
12/13/2023	16:44	9855	[REDACTED]	001	[REDACTED]	UNL	02-1	80.0	94393	0		\$2.170	44.200	\$95.91
12/18/2023	16:28	9997	[REDACTED]	001	[REDACTED]	UNL	02-1	80.0	94393	0		\$2.170	28.400	\$61.63
12/20/2023	16:32	0066	[REDACTED]	001	[REDACTED]	UNL	02-1	84.0	94393	0		\$2.170	26.300	\$57.07
12/27/2023	13:27	0293	[REDACTED]	001	[REDACTED]	UNL	03-1	76.0	94657	0		\$2.370	26.800	\$63.52
Card Totals : Trans : 6 Cost Per Mile : \$ 0.000 0.00Miles @88.00MPG Avg MPG : 88.0 Avg Price : \$2.303													176.700	\$404.10
Vehicle : [REDACTED] Name : NPPT Bus #14 ([REDACTED])														
12/08/2023	17:23	9719	[REDACTED]	001	[REDACTED]	UNL	04-1	84.0	94254	0		\$2.470	14.400	\$35.57
12/11/2023	17:42	9785	[REDACTED]	001	[REDACTED]	UNL	04-1	78.0	94393	0		\$2.470	17.700	\$43.72
12/12/2023	17:01	9812	[REDACTED]	001	[REDACTED]	UNL	04-1	82.0	94535	0		\$2.470	17.200	\$42.48
12/13/2023	17:34	9860	[REDACTED]	001	[REDACTED]	UNL	04-1	80.0	94657	0		\$2.170	15.200	\$32.98

2012 Chevy Equinox – VIN # [REDACTED] – Fleet Card # [REDACTED]

The top of the page is labeled with the vehicle, VIN # and Fleet Card #. The receipts are in chronological order and there are multiple on one page.

Casey's General Store #2656	Casey's General Store #2656	Casey's General Store #2656
Date <u>07/25/2023</u> Time 12:14	Date <u>07/25/2023</u> Time 12:14	Date <u>07/27/2023</u> Time 05:22
MCFLT #####	MCFLT #####	MCFLT #####
Pump Gallons Price 04 10.321 \$ 3.399	Pump Gallons Price 03 12.073 \$ 3.399	Pump Gallons Price 03 8.973 \$ 3.399
Product Amount 87E10 \$ 35.08	Product Amount 87E10 \$ 41.04	Product Amount 87E10 \$ 30.50
Total Sale <u>\$ 35.08</u>	Total Sale <u>\$ 41.04</u>	Total Sale <u>\$ 30.50</u>
Auth # 536291 MastercardFleet	Auth # 051971 MastercardFleet	Auth # 789783 MastercardFleet
Seq # 65 Odometer <u>125044</u>	Seq # 69 Odometer <u>125320</u>	Seq # 89 Odometer <u>125497</u>
Casey's General Store #2656	Casey's General Store #2656	Casey's General Store #2656
Date <u>07/28/2023</u> Time 12:08	Date <u>07/31/2023</u> Time 11:30	Date <u>07/31/2023</u> Time 04:16
MCFLT #####	MCFLT #####	MCFLT #####
Pump Gallons Price 02 4.870 \$ 3.599	Pump Gallons Price 01 7.514 \$ 3.599	Pump Gallons Price 02 4.591 \$ 3.699
Product Amount 87E10 \$ 17.53	Product Amount 87E10 \$ 27.04	Product Amount 87E10 \$ 16.98
Total Sale <u>\$ 17.53</u>	Total Sale <u>\$ 27.04</u>	Total Sale <u>\$ 16.98</u>
Auth # MastercardFleet	Auth # MastercardFleet	Auth # MastercardFleet
Seq # 84 Odometer <u>125623</u>	Seq # 53 Odometer <u>125817</u>	Seq # 73 Odometer <u>125910</u>

8.6 Worksheet 3A: Non-Operating Expenses (Personnel)

Non-operating expenses (personnel) are submitted through Worksheet 3A for reimbursement. These expenses include wages and benefits specifically for transit directors/coordinators, bookkeepers, clerical, and other administrative staff. Costs are eligible for 80 percent FTA reimbursement and 10 percent state reimbursement, along with 10 percent local match.

Employees may work as both operating (drivers and dispatchers) and non-operating (administrative) personnel. If employees also split their time working in a non-transit-related capacity, those hours are classified as non-transit. Salaries and employer costs must be clearly defined, and line items must be confirmed through pay stubs, payroll registry/summary, and/or timesheets. If employees work hours in more than one category (operating, non-operating, non-transit) their salary and employer costs must be split proportionately. Any leave time (sick, vacation, weather, holiday, comp time, etc.) must also be split proportional to the time worked in each of the three categories.

If wages are reimbursed through RTAP, the employee must include the wage reimbursement in the Nebraska Transit Portal as a separate line item with a negative amount. The wage reimbursement should be submitted under Worksheet 2A for employees who work solely as drivers and dispatchers. Employees who split time or work solely in an administrative capacity should be claimed under Worksheet 3A, and a comment should indicate the RTAP reimbursement. All required documentation related to the RTAP reimbursement must be uploaded to the Dashboard for review.

To receive reimbursement, each column on Worksheet 3A must be filled out completely; the information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

Follow the same instructions outlined for *Worksheet 2A: Operating Personnel Expenses* to complete this worksheet.

8.6.1 Name Column

Enter the employee's first and last name.

Figure 8-31. Worksheet 3A – Enter Employee First and Last Name

Name	Position	Salaries	Employer Costs	Total	
John Smith		\$	\$	\$ 0.00	

8.6.2 Position Column

This column contains a drop-down menu of non-operating personnel positions. Select the most appropriate option from the drop-down menu that correlates to the employee's work duties. The drop-down menu also includes "No Personnel"; this selection should be used when requesting reimbursement for personnel overhead costs that are not associated with an individual. When using "No Personnel," use the "Name" field to say what the cost is.

Figure 8-32. Worksheet 3A – Select Position

Name	Position	Salaries	Employer Costs	Total	
John Smith	<div>▼</div>		\$	\$ 0.00	
	Director		\$	\$ 0.00	
	Coordinator		\$	\$ 0.00	
	Bookkeeper		\$	\$ 0.00	
	Cleaning		\$	\$ 0.00	
	Manager		\$	\$ 0.00	
	Secretarial		\$	\$ 0.00	
	Executive Director		\$	\$ 0.00	
	Bookkeeper/County Clerk		\$	\$ 0.00	
	Environmental		\$	\$ 0.00	
	Activities Aide		\$	\$ 0.00	
	Family & Community Services		\$	\$ 0.00	
	Admin. Support		\$	\$ 0.00	
	Transportation Mgr.		\$	\$ 0.00	
	Program Assistant		\$	\$ 0.00	
	Mechanic		\$	\$ 0.00	
	City Clerk/Admin.		\$	\$ 0.00	
	Supervisor		\$	\$ 0.00	
	Office Assistant		\$	\$ 0.00	
	Fiscal Director		\$	\$ 0.00	

8.6.3 Salaries Column

Enter the total amount of the employee's gross wages for non-operating hours only. Wages for each employee should be separated by pay periods (to match pay stubs, payroll registry/summary, and/or timesheets).

Figure 8-33. Worksheet 3A – Enter Salary

Name	Position	Salaries	Employer Costs	Total
John Smith	Manager	\$ 2013.67	\$	\$ 2013.67

8.6.4 Employer Costs Column

Enter the total amount of employer costs for non-operating work only (for example, Medicare and Social Security taxes, worker's compensation, insurance benefits). These costs for each employee should be separated pay periods (to match pay stubs, payroll registry/summary, and/or timesheets) If using the "No Personnel" position, enter the cost here.

Figure 8-34. Worksheet 3A – Enter Employer Costs

Name	Position	Salaries	Employer Costs	Total
John Smith	Manager	\$ 2013.67	\$ 958.23	\$ 2971.90

8.6.5 Total Column

This column auto-calculates the total salary and employer costs per line item.

Figure 8-35. Worksheet 3A – View Total Amount

The screenshot shows a web interface for 'Worksheet 3A'. At the top, there is a navigation bar with tabs labeled 1A, 1B, 2A, 2B, 3A, and 3B. Tab 3A is currently selected and highlighted in blue. To the right of the tabs are 'Prev' and 'Next' buttons. Below the navigation bar, there is a header section with a person icon and the text 'Non-Operating Expenses (Personnel):'. Below this header is a table with the following columns: 'Name', 'Position', 'Salaries', 'Employer Costs', and 'Total'. The 'Total' column is highlighted with a blue border. The table contains one row of data for 'John Smith', whose position is 'Manager'. The 'Salaries' value is '\$ 2013.67' and the 'Employer Costs' value is '\$ 958.23'. The 'Total' value is '\$ 2971.90'. To the right of the 'Total' column is a red trash can icon.

Name	Position	Salaries	Employer Costs	Total	
John Smith	Manager	\$ 2013.67	\$ 958.23	\$ 2971.90	

After entering all non-operational employees, the Dashboard auto-calculates the total amount of salaries and employer costs at the bottom of the worksheet.

Figure 8-36. Worksheet 3A – Entries Complete

1A ▲

1B ▲

2A ▲

2B ▲

3A ▲

3B ▲

← Prev

Next →

Non-Operating Expenses (Personnel):

Name	Position	Salaries	Employer Costs	Total	
John Smith	Manager ▼	\$ 2013.67	\$ 958.23	\$ 2971.90	
Jan Grant	Bookkeeper ▼	\$ 754.23	\$ 54.63	\$ 808.86	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
	▼	\$	\$	\$ 0.00	
Totals:			→	\$ 3780.76	

8.6.6 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all documentation must be organized and grouped per employee to ensure proper reimbursement:

- Timesheets
 - NDOT guidelines require that each employee provide either a wet or digital signature on their timesheet confirming work hours prior to submission of the invoice.
 - The timesheet must be signed and dated by both employee and transit director/coordinator for hours worked by operating personnel. If you're a transit manager, your timesheet shall be signed by your superior oversight. If signatures are not provided, the invoice will be rejected, and reimbursement may not be provided.
 - It is essential to accurately record an employee's work time when they are splitting time between the Section 5311 program and other non-transit programs. Specifically, the timesheet must record all work hours with time for the Section 5311 program and other programs clearly identified. If an employee works hours for the Section 5311 program in both operating and non-operating capacities, the hours must be identified separately on the timesheet.
 - If the timesheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original timesheet to identify transit and non-transit salary amounts.
 - Subrecipients may use whatever method they choose to document employee timesheets; however, handwritten timesheets must be accompanied by NDOT's excel spreadsheet titled "Time Sheet (Regular-OT-Leave)," provided in Appendix D. Failure to submit the required documentation will result in rejection of the invoice.
- Leave Time spreadsheet (if applicable)
 - When an employee's time is divided between transit operating (driving/dispatch) and transit non-operating (transit administrative tasks) activities, leave time, such as vacation, weather, sick, holiday, or comp time, must be proportionally allocated between operating and non-operating hours based on the number of hours worked for that pay period.
- Pay stubs and/or payroll registry/summary
 - If codes are used to identify different programs, overtime, shift differential, and the like, identify the code(s) pertaining to transit hours.
- Proof of benefits or employer costs
 - This includes Medicare and Social Security taxes, retirement, worker's compensation, insurance benefits, and the like.

Payroll registry, payroll summary, and pay stub documentation must have all hours accounted for and categorized (operating/non-operating or transit/non-transit) and employer costs clearly defined. It is best practice to highlight gross salary and employer costs on payroll documentation to alleviate any confusion.

Upload documentation pertaining to only non-operating expenses (personnel) in the "File Upload" box on Worksheet 3A.

8.6.7 Documentation Format Requirements

- Only upload documentation pertaining to non-operating expenses (personnel) in the “File Upload” box on Worksheet 3A.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- All supporting documents must be arranged alphabetically by last name first, then chronologically.
 - Enter each employee's name in the Dashboard alphabetically by last name so that the Dashboard and documentation are in the same order.
- Group like documentation by employee name and in chronological order.
 - Example: Jane Doe timesheet for first pay period, Jane Doe first pay period pay stub, Jane Doe timesheet for second pay period, Jane Doe second pay period pay stub, John Doe first pay period pay stub, and so on.
 - If all documents cannot be combined into a single PDF, make sure that all documents in all PDFs are organized alphabetically by last name first, then chronologically.
- If supporting documentation includes spreadsheets, such as the Leave Time Worksheet, Employer Cost Payroll Report Spreadsheet etc., upload the Excel documents separately and not as PDFs.
- Highlight gross salary and employer costs on payroll documentation.
- Include all pages of supporting documents (bank statements, invoices, etc.).
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Non-Operating Personnel_Month_Year (ex. Non-Operating Personnel_July_2024).
 - Leave Time Spreadsheet_Employee Name_Month_Year (ex. Leave Time Spreadsheet_Jane Doe_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Non-Operating Personnel_July_2024_Corrected.
 - If only one page needs to be updated, update that page in the document and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number. Example: Non-Operating Personnel_July_2024_Corrected_v2.

8.7 Worksheet 3B: Vehicle Maintenance Expenses (Other Non-Operating)

Worksheet 3B is used to submit reimbursement for vehicle maintenance expenses and other non-operating expenses. Expenses must be reasonable and necessary to operate the transit program. Costs for vehicle maintenance are eligible for 80 percent FTA reimbursement and 10 percent state reimbursement, along with 10 percent local match.

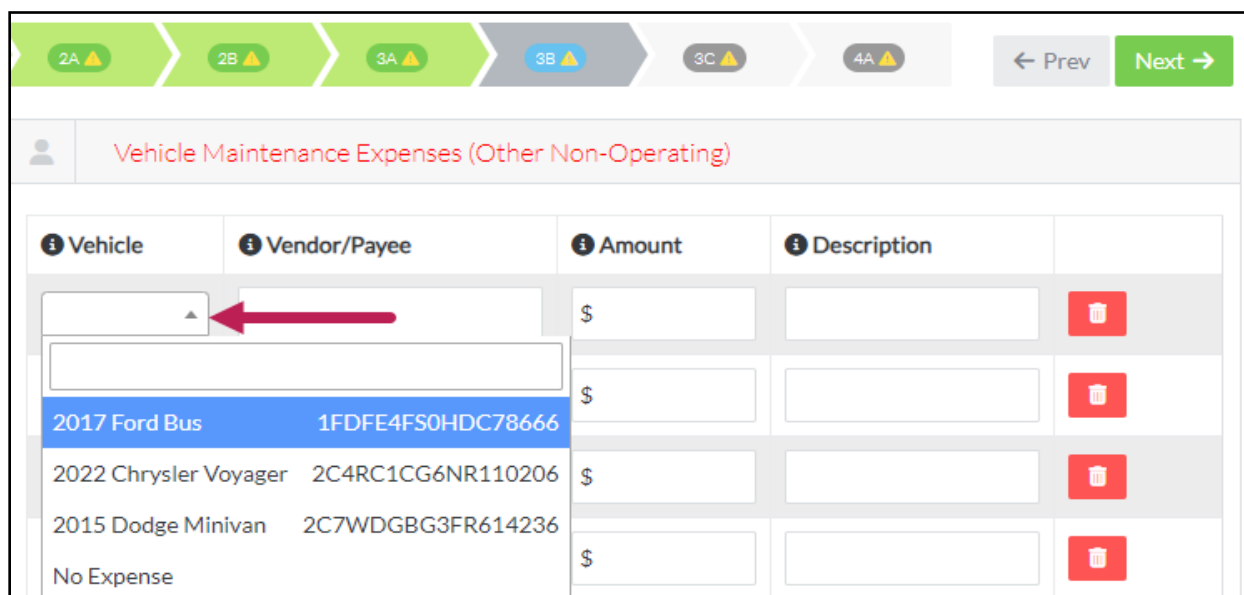
Vehicle maintenance expenses include vehicle body repair, new tires/tire repair, preventative maintenance, engine repair, and car washes.

To receive reimbursement, each column on Worksheet 3B must be filled out completely; the information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

8.7.1 Vehicle Column

Select the correct vehicle for reimbursement from the drop-down menu.

Figure 8-37. Worksheet 3B – Select Vehicle



The screenshot shows the 'Vehicle Maintenance Expenses (Other Non-Operating)' worksheet. At the top, there are navigation tabs for 2A, 2B, 3A, 3B (selected), 3C, and 4A. Below the tabs is a header bar with a user icon and the title 'Vehicle Maintenance Expenses (Other Non-Operating)'. The main table has columns: Vehicle, Vendor/Payee, Amount, Description, and a delete button. The 'Vehicle' column has a dropdown menu that is open, showing a list of vehicles. A red arrow points to the dropdown menu. The list includes '2017 Ford Bus' (selected), '2022 Chrysler Voyager', '2015 Dodge Minivan', and 'No Expense'. Each row in the table has a corresponding 'Vendor/Payee' ID, an 'Amount' field with a dollar sign, a 'Description' field, and a red delete button.

Vehicle	Vendor/Payee	Amount	Description	
<input type="text"/>		\$		
2017 Ford Bus	1FD4E4F50HDC78666	\$		
2022 Chrysler Voyager	2C4RC1CG6NR110206	\$		
2015 Dodge Minivan	2C7WDGBG3FR614236	\$		
No Expense		\$		

8.7.2 Vendor/Payee Column

Enter the name of the company/corporation where the vehicle maintenance occurred.

Figure 8-38. Worksheet 3B – Enter Vendor/Payee Name

The screenshot shows the 'Vehicle Maintenance Expenses (Other Non-Operating)' worksheet. At the top, there are navigation tabs labeled 2A, 2B, 3A, 3B (active), 3C, and 4A. Below the tabs is a header bar with a person icon and the title. The main form area contains a table with columns: Vehicle, Vendor/Payee, Amount, and Description. The 'Vehicle' column has a dropdown menu showing '2022 Chrysler Voya...' and '2C4RC1CG6NR110206'. The 'Vendor/Payee' column has a text box containing 'JT's Shop'. The 'Amount' column has a text box with a '\$' symbol. The 'Description' column has an empty text box and a red trash icon. A blue box highlights the 'Vendor/Payee' column header and its corresponding text box.

If a purchase for a vehicle maintenance expense is from a certified DBE, the name can be selected via the drop-down menu in the Vendor/Payee field.

Figure 8-39. Worksheet 3B – Select or Enter Vendor/Payee Name

The screenshot shows the same worksheet as Figure 8-38, but with the 'Vendor/Payee' dropdown menu open. A blue box highlights the dropdown menu, and a callout bubble points to it with the text 'Start typing to bring up the DBE list'. The dropdown menu displays a list of vendors and their locations. A blue box highlights the first two lines of the list: '1ST RESOURCE SOLUTIONS, LLC' and 'MARION, IN'. Below this, a blue box contains the text: 'If the vendor is an NDOT-certified Disadvantaged Business Enterprise (DBE), please select their entry from the following list. Otherwise, type the full name of the vendor in the text box.' The list continues with 'A PLUS CONTRACTING, LLC' and 'SUTTON, NE', 'ABSOLUTE STAFFING & CONSULTING SOLUTIONS, LLC' and 'WESTMINSTER, MD', 'AC DISASTER CONSULTING, LLC' and 'ARLINGTON, TX', 'ADELINA INTERNATIONAL, LLC' and 'BAKERSFIELD, CA', 'AGUIRRE PROJECT RESOURCES,. LLC' and 'GRAND PRAIRIE, TX', 'AIRPROJECTS, INC.' and 'ALEXANDRIA, VA', 'ALL ROAD BARRICADES, INC.' and 'LINCOLN, NE', 'ALLSOURCE CONSTRUCTION & SAFETY SUPPLY' and 'PORTLAND, OR', 'AMERICAN AMATAC, LLC' and 'SOUTH SIOUX CITY, NE', and 'AMERICAN CONSTRUCTION SUPPLIES, INC.' and 'OSCEOLA, WI'.

If the vendor is not a DBE, type the full name in the Vendor/Payee field.

8.7.3 Amount Column

Enter the total cost of vehicle services for the vehicle listed in the line item.

Figure 8-40. Worksheet 3B – Enter Amount

The screenshot shows the 'Vehicle Maintenance Expenses (Other Non-Operating)' section. At the top, there are navigation tabs labeled 2A, 2B, 3A, 3B, 3C, and 4A. Tab 3B is selected. Below the tabs, there are 'Prev' and 'Next' buttons. The main content area has a header 'Vehicle Maintenance Expenses (Other Non-Operating)'. Below this, there is a table with columns: Vehicle, Vendor/Payee, Amount, and Description. The 'Amount' column is highlighted with a blue box and contains the value '\$ 56.23'. The 'Description' column is highlighted with a red box and is empty. A red trash icon is visible next to the description field.

Vehicle	Vendor/Payee	Amount	Description
2022 Chrysler Voya... 2C4RC1CG6NR110206	JT's Shop	\$ 56.23	

8.7.4 Description Column

Enter a description of the maintenance services provided. This information must match the uploaded documentation.

Figure 8-41. Worksheet 3B – Enter Description

The screenshot shows the same 'Vehicle Maintenance Expenses (Other Non-Operating)' section. The 'Description' column is now highlighted with a blue box and contains the text 'Tire Repair'. The 'Amount' column is highlighted with a red box and contains the value '\$ 56.23'. The red trash icon is still visible next to the description field.

Vehicle	Vendor/Payee	Amount	Description
2022 Chrysler Voya... 2C4RC1CG6NR110206	JT's Shop	\$ 56.23	Tire Repair

After entering all vehicle maintenance expense information, the Dashboard auto-calculates the total amount of maintenance repairs at the bottom of the worksheet.

Figure 8-42. Worksheet 3B – Entries Complete

Vehicle	Vendor/Payee	Amount	Description	
2022 Chrysler Voya... 2C4RC1CG6NR110206	JT's Shop	\$ 56.23	Tire Repair	
2015 Dodge Minivan 2C7WDGBG3FR614236	Lutt Oil	\$ 12.00	Car Wash	
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
Totals:		\$ 68.23		

8.7.5 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; all documentation must be organized and grouped by vehicle to ensure proper reimbursement.

- The last 6 digits of the vehicle's VIN – This must be on all documents pertaining to the vehicle, including any vehicle maintenance and/or car wash receipts.
- Journal entry of internal transfer of funds – This must show cost and payment transfer if a city or county maintenance shop provides service for the transit vehicles. Ensure that account descriptions are noted.
- Receipt.
- Invoice.
- Maintenance record.

- Vendor statements.
- Proof of payment – Submit a copy of a canceled check, credit card statement, and/or bank statement with every invoice. If a credit card statement is provided, include proof of the credit card payment.
- Car washes
 - A receipt with the VIN is required for reimbursement if car washes are purchased individually.
 - If car washes are purchased in bulk or pre-loaded with funds, all washes must be expended prior to reimbursement. Each car wash needs to be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or pre-loaded car washes must be submitted along with the log showing all car washes have been expended.
- Bulk purchases
 - If a subrecipient purchases maintenance supplies in bulk for use across multiple vehicles, the cost of those supplies can be reimbursed only when the item is actually used. Reimbursement can be requested for each item used. Documentation shall include a running log that includes the date and corresponding VIN for each item.


Upload all pertinent documentation related only to vehicle maintenance expenses (other non-operating) reimbursements in the “File Upload” box and save the worksheet.

Upload documentation pertaining to only vehicle maintenance expenses in the “File Upload” box on Worksheet 3B.

8.7.6 Documentation Format Requirements

- Only upload documentation pertaining to vehicle maintenance expenses in the “File Upload” box on Worksheet 3B.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- Organize all supporting documents by service in chronological order.
- The order of supporting documents in the PDF must match the order expenses that are entered into the Dashboard.
- If a document contains multiple services, highlight, and color-code the services being claimed for this section.
- Include all pages of supporting documents (bank statements, invoices, etc.).
- Highlight all related bank items so that they are easy to find and identify on bank statements/deposit slips/etc. and match invoices and service receipts.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Car Wash_VIN 123456_Month_Year (ex. Car Wash_VIN 123456_July_2024).
 - Tire Rotation_VIN 123456_Month_Year (ex. Tire Rotation_VIN 123456_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Tire Rotation_VIN 123456_July_2024_Corrected.
 - If only one page needs to be updated, update that page in the document and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number. Example: Tire Rotation_VIN 123456_July_2024_Corrected_v2.

Worksheet 3B Documentation Examples



AUTOMOTIVE RENTALS, INC.
P.O. BOX 5039
MT. LAUREL, NEW JERSEY 08054

MAIL TO:

CLIENT CODE:

INVOICE NO:

INVOICE DATE: 09/26/23

INVOICE DUE DATE: 10/15/23

CURRENCY: USD

EMIT TO:
AUTOMOTIVE RENTALS, INC.
P.O. BOX 8500-4375
PHILADELPHIA, PA 19171
Please send any remittance
information to: setcashapps@holman.cc

SUB DIV	UNIT	ITEM	REFERENCE	DESCRIPTION	AMOUNT
SAH	203002	GASOLINE TYPE: UNLEADED	021 09/01/23	QTY: 15.496 VENDOR: PHILLIPS ST: [REDACTED]	55.00
SAH	203002	GASOLINE TYPE: UNLEADED	021 09/11/23	QTY: 15.717 VENDOR: PHILLIPS ST: [REDACTED]	61.28
SAH	203002	FUEL DISCOUNTS	102 09/25/23	JE- 3401322 FUEL REBATE	-0.82
					2014
SAH	710192	GASOLINE TYPE: UNLEADED	021 08/28/23	QTY: 10.847 VENDOR: PHILLIPS ST: [REDACTED]	38.50
SAH	710192	GASOLINE TYPE: UNLEADED	021 08/30/23	QTY: 7.677 VENDOR: PHILLIPS ST: [REDACTED]	27.25
SAH	710192	GASOLINE TYPE: UNLEADED	021 09/01/23	QTY: 5.916 VENDOR: PHILLIPS ST: [REDACTED]	21.00
SAH	710192	WASH POLISH & MISC	050 09/01/23	QTY: 1.000 VENDOR: PHILLIPS ST: [REDACTED]	12.00
SAH	710192	FUEL PRODUCT	609 09/01/23	QTY: 1.000 VENDOR: PHILLIPS ST: [REDACTED]	-1.00
SAH	710192	GASOLINE TYPE: UNLEADED	021 09/06/23	QTY: 7.379 VENDOR: PHILLIPS ST: [REDACTED]	26.19
SAH	710192	GASOLINE TYPE: UNLEADED	021 09/08/23	QTY: 3.874 VENDOR: PHILLIPS ST: [REDACTED]	13.75
SAH	710192	GASOLINE TYPE: UNLEADED	021 09/13/23	QTY: 11.541 VENDOR: PHILLIPS ST: [REDACTED]	45.00
SAH	710192	GASOLINE TYPE: UNLEADED	021 09/15/23	QTY: 10.899 VENDOR: PHILLIPS ST: [REDACTED]	42.50
SAH	710192	FUEL DISCOUNTS	102 09/25/23	JE- 3401322 FUEL REBATE	-1.87
					2017(1)
SAH	710208	GASOLINE TYPE: UNLEADED	021 08/25/23	QTY: 8.390 VENDOR: PHILLIPS ST: NE [REDACTED]	29.78
SAH	710208	GASOLINE TYPE: UNLEADED	021 08/28/23	QTY: 5.522 VENDOR: PHILLIPS ST: NE [REDACTED]	19.60
SAH	710208	WASH POLISH & MISC	050 08/28/23	QTY: 1.000 VENDOR: PHILLIPS ST: NE [REDACTED]	9.00
SAH	710208	FUEL PRODUCT	609 08/28/23	QTY: 1.000 VENDOR: PHILLIPS ST: NE [REDACTED]	-1.00
					2017(2)

Car washes are highlighted on the invoice and easy to identify.

12.00
-1.00

214.19
-1.87

SUBTOTAL:
-1.87

2017 (1) Dodge Van VIN# [REDACTED]

2017 #1

2017 #1

2017 #1

GOKIE OIL CO
10066686

08/28/2023 527353679
02:53:26 PM

XXXXXXXXXXXXXXXX3727
WEX
INVOICE 145007
AUTH 00-002746
REF0828145007687
ODO 95070

PUMP# 3

REGULAR 10.847G
PRICE/GAL \$3.549

FUEL TOTAL \$ 38.50

TOTAL = \$ 38.50

CREDIT \$ 38.50

COMPLETION
Entry: SWIPE
Batch: 73 Seq Num: 31
Term ID: 3
Vehicle Card Number: 33957
Workstation ID: 00
Tell us about
your visit for a
chance to win
a gift card!
Gasfeedback.com

Card:

Cardholder Copy

GOKIE OIL CO
10066686

08/30/2023 527353996
02:41:26 PM

XXXXXXXXXXXXXXXX3727
WEX
INVOICE 145007
AUTH 00-074556
REF0830143735683
ODO 95176

PUMP# 1

REGULAR 7.677G
PRICE/GAL \$3.549

FUEL TOTAL \$ 27.25

TOTAL = \$ 27.25

CREDIT \$ 27.25

COMPLETION
Entry: SWIPE
Batch: 09 Seq Num: 39
Term ID: 1
Vehicle Card Number: 33957
Workstation ID: 00
Tell us about
your visit for a
chance to win
a gas gift card!
Gasfeedback.com

Card:

Cardholder Copy

GOKIE OIL CO
10066686

09/01/2023 527354343
12:41:41 PM

XXXXXXXXXXXX3727
WEX
INVOICE 145007
AUTH 00-074556
REF0830143735683
ODO 95176

PUMP# 7

REGULAR 9.16G
PRICE/GAL \$3.549

FUEL TOTAL \$ 21.00

WORKS \$ 12.00
** Tax included **
** in price **
DISCOUNT \$- 1.00

TOTAL = \$ 32.00

CREDIT \$ 32.00

COMPLETION

Car wash is highlighted on the corresponding receipt and easy to find and identify.

DATE: 10/19/23 @ 0810
USER: [REDACTED] AP Invoice/Check Copy
RPT: AP CHECK..zcus.ap.duplicate.check.portrait.RP
Date: 09/26/23 Bank: SAH
Facility: SAH
Check no: 01024985
Vendor: V036204
Automotive Rentals Inc
PO Box 8500-4375
Philadelphia, PA 19178-4375
Our Acct Number:
Invoice # Invoice Date Description nt G/L #
REMIT TO:
Automotive Rentals Inc
PO Box 8500-4375
Philadelphia, PA 19178-4375
M18013900-SAH 08/26/23 98 1842831
Total credit ** ** Total Net Pay 2803.98
Check Total 2803.98

The check number for the corresponding invoice is easy to find and identify, which will make identifying the cleared check on the bank statement on the following page easy to find and identify as well.

Page 12 of 78

Post Date	Description	Debits	Credits	Balance
-----------	-------------	--------	---------	---------

Check Nbr	Date	Amount	Check Nbr	Date	Amount
-----------	------	--------	-----------	------	--------

The corresponding cleared check is highlighted and easy to find and identify.

1024986	10/02/2023	\$2,803.98
---------	------------	------------

The corresponding cleared check is highlighted and easy to find and identify.

8.8 Worksheet 3C: Other Non-Operating and Capital Expenses

Worksheet 3C is used to submit reimbursement for other non-operating and capital expenses. Expenses in this category must be reasonable and necessary to operate the transit program. Costs are eligible for 80 percent FTA reimbursement and 10 percent state reimbursement, along with 10 percent local match.

If the purchase is made through the city or county or is tax exempt, sales tax cannot be included with that purchase and should be omitted from the line item.

To receive reimbursement, each column on Worksheet 3C must be filled out completely; the information provided must correlate with the documents uploaded to the Dashboard in this section. Failure to provide the required information will result in a rejected invoice.

The annual documentation submitted by October 1 must correlate with the information recorded on Worksheet 3C to assess eligibility for reimbursement.

8.8.1 Expense Category Column

Select the best option from the drop-down menu listing available expense categories.

Figure 8-43. Worksheet 3C – Select Expense Category

Expense Category	Vendor/Payee	Description	Amount	
<input type="text" value="▼"/>			\$	
Background Checks			\$	
Building Maintenance (labor and parts)			\$	
Building Rent			\$	
Building Utilities			\$	
Drug and Alcohol Testing			\$	
Indirect Cost Rate - Upload the current agreement with your cognizant agency			\$	
Instate Travel			\$	
Insurance			\$	
Internet Connection			\$	
Janitorial			\$	
Marketing			\$	
Memberships			\$	
Office Supplies			\$	
Other Administrative Staff			\$	
Other Non-Operating Expenses			\$	
Out of State Travel			\$	
Phones (landlines and mobiles)			\$	
Project (Transit) Manager			\$	
Public Hearing Notices			\$	

8.8.2 Vendor/Payee Column

Enter the name of the company/corporation used for the purchase.

Figure 8-44. Worksheet 3C – Enter Vendor/Payee Name

The screenshot shows the 'Other Non Operating and Capital Expenses' worksheet. At the top, a navigation bar includes tabs 2A, 2B, 3A, 3B, 3C (active), and 4A, along with 'Prev' and 'Next' buttons. Below the tabs, a header bar reads 'Other Non Operating and Capital Expenses'. The main form area contains four columns: 'Expense Category' (with a dropdown menu showing 'Insurance'), 'Vendor/Payee' (containing the text 'State Farm'), 'Description' (an empty text box), and 'Amount' (a text box with a '\$' symbol and a red delete button). The 'Vendor/Payee' field is highlighted with a blue border.

If a purchase for other non-operating and capital expenses is from a certified DBE, the name can be selected via the drop-down menu in the Vendor/Payee field.

Figure 8-45. Worksheet 3C – Select or Enter Vendor/Payee Name

This screenshot shows the same 'Other Non Operating and Capital Expenses' worksheet as Figure 8-44, but with the 'Vendor/Payee' dropdown menu open. A blue callout box points to the dropdown with the text 'Start typing to bring up the DBE list'. Another blue callout box provides instructions: 'If the vendor is an NDOT-certified Disadvantaged Business Enterprise (DBE), please select their entry from the following list. Otherwise, type the full name of the vendor in the text box.' The dropdown list contains the following entries:

1ST RESOURCE SOLUTIONS, LLC	MARION, IN
A PLUS CONTRACTING, LLC	SUTTON, NE
ABSOLUTE STAFFING & CONSULTING SOLUTIONS, LLC	WESTMINSTER, MD
AC DISASTER CONSULTING, LLC	ARLINGTON, TX
ADELINA INTERNATIONAL, LLC	BAKERSFIELD, CA
AGUIRRE PROJECT RESOURCES, LLC	GRAND PRAIRIE, TX
AIRPROJECTS, INC.	ALEXANDRIA, VA
ALL ROAD BARRICADES, INC.	LINCOLN, NE
ALLSOURCE CONSTRUCTION & SAFETY SUPPLY	PORTLAND, OR
AMERICAN AMATAC, LLC	SOUTH SIOUX CITY, NE
AMERICAN CONSTRUCTION SUPPLIES, INC.	OSCEOLA, WI

If the vendor is not a DBE, type the full name in the Vendor/Payee field.

8.8.3 Description Column

Indicate clearly what was purchased from the company/corporation. If items are purchased from a local store (for example, Staples, Walmart, Costco, Sam's Club) or online (Amazon), membership fees are not reimbursable.

Figure 8-46. Worksheet 3C – Enter Description

Expense Category	Vendor/Payee	Description	Amount
Insurance	State Farm	Vehicle Insurance	\$

8.8.4 Amount Column

Enter the total cost of expenses.

Figure 8-47. Worksheet 3C – Enter Amount

Expense Category	Vendor/Payee	Description	Amount
Insurance	State Farm	Vehicle Insurance	\$ 1892.56

The Dashboard auto-calculates the total amount of all non-operating and capital expenses at the bottom of the worksheet.

Figure 8-48. Worksheet 3C – Entries Complete

Expense Category	Vendor/Payee	Description	Amount	
Insurance	State Farm	Vehicle	\$ 1892.56	
Building Utilities	City of Wayne	Water	\$ 54.85	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
Totals:			\$ 1947.41	

8.8.5 Required Supporting Documentation

The following required supporting documentation must be uploaded to the Dashboard so NDOT can verify the request for reimbursement; some sort of invoice document and proof of payment shall be included for each expense item listed on the worksheet:

- Journal entry of internal transfer of funds – required for subrecipients that do not have a separate transit account when paying for services provided by the city/county (that is, utility bills, rental/lease space, phone bills and other expenses). Ensure that account descriptions are noted.
- Receipt – If multiple items were purchased from a store, highlight which items are for reimbursement that pertain to transit. Include a description of how the item is used for transit operations.


- Vendor invoice – If multiple items were purchased from a store, highlight which items are for reimbursement that pertain to transit. Include a description of how the item is used for transit operations.
- Vendor billing statements – Highlight which items are for reimbursement that pertain to transit. Include a description of how the item is used for transit operations.
- Copy of newspaper or voice advertisement – This must support that the advertisement was published. These types of marketing expenses must be supported with a copy of the service contract, proof of payment, and proof of publication (print media). For radio or TV, the contract must specify what is being provided. Advertisement scripts should be provided if available.
- Proof of payment – Submit a copy of a canceled check (front and back), credit card statement, or bank statement with every invoice. If a credit card statement is provided, include proof of the credit card payment.
- Lease and rental agreements – Outline the subrecipient's leasing costs associated with building space (that is, shared use and utilities), including that total square footage the subrecipient occupies and which utilities are included in the lease. NDOT can provide a spreadsheet for the calculation upon request.

Upload all documentation pertaining to only other non-operating and capital expenses reimbursements in the "File Upload" box and save the worksheet. See Section 8.1.1 for more information.

8.8.6 Documentation Format Requirements

- Only upload documentation pertaining to other non-operating and capital expenses reimbursements in the “File Upload” box on Worksheet 3C.
- Invoices will be rejected if the documentation provided does not meet the requirements outlined in this section or is not well-organized and easy to read.
- All supporting documents in a single PDF must be faced the same direction and faced up so that they are easily readable.
- Organize all supporting documents by expense in chronological order.
- The order of supporting documents in the PDF must match the order expenses that are entered into the Dashboard.
- Include all pages of supporting documents (bank statements, invoices, etc.).
- Highlight all related bank items so that they are easy to find and identify on bank statements/deposit slips/etc. and match the invoice.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation on the supporting documentation.
- The documents in this section must be clearly labeled with a descriptive title indicating their contents, followed by the corresponding month and year. Examples are as follows:
 - Rent_Month_Year (ex. Rent_July_2024).
 - Office Supplies_Month_Year (ex. Office Supplies_July_2024).
 - If a document needs to be reuploaded to the Dashboard, delete the original version and label the updated version “corrected.” Example: Office Supplies_July_2024_Corrected.
 - If a corrected document needs to be reuploaded, add a version number. Example: Office Supplies_July_2024_Corrected_v2.

Worksheet 3C Documentation Examples



Signature Required

Invoice # 1V6Y-YV9H-K7QP | February 06, 2024

For customer support, visit www.amazon.com/contact-us.

Invoice summary
Payment due by March 07, 2024

Account # [REDACTED]

Payment terms Net 30

Purchase date 05-Feb-2024

Purchased by [REDACTED]

Department Transit

GL code [REDACTED]

Location [REDACTED]

Item subtotal before tax	\$ 109.75
Shipping & handling	\$ 0.00
Promos & discounts	\$ 0.00
Total before tax	\$ 109.75
Tax	\$ 0.00

Amount due **\$ 109.75 USD**

Pay by

Electronic funds transfer

Account name [REDACTED]

Bank name [REDACTED]

ACH routing # (ABA) [REDACTED]

Bank account # (DDA) [REDACTED]

SWIFT code (wire transfer) [REDACTED]

Check [REDACTED]

Registered business name [REDACTED]

Ship to [REDACTED]

Include Amazon invoice number(s) in the descriptive field of your electronic funds transfer payment, or

Email ar-businessinvoicing@amazon.com to submit your remittance detail.

Invoice details

Description	Qty	Unit price	Item subtotal before tax	Tax
Plantronics - Voyager 5200 (Monaural) Headset - USB and/or Mac - Works with Teams, Zoom & more - Noise Canceling, Black ASIN: B01G49I2FA Sold by: Tech Suppliers LLC Order # 113-2879515-6569031	1	\$109.75	\$109.75	0.000%

***Handsfree head set. Our drivers use these while driving to communicate with dispatchers. Helps to eliminate the background noise.

Total before tax	\$109.75
Tax	\$0.00
Amount due	\$109.75

Explanation of the expense is provided and highlighted so it is easy to see.

Total amount is highlighted and easy to identify.

Page 1 of 2

AVERA SACRED HEART

RHODESANDERSON
INSURANCE

CWG No	Year	Description	Vehicle Identification No.	CWG 2023 Premium
264	1981	Snowmobile Trailer		\$ 73
265	1974	Trailer		\$ 73
266	2002	H&H Trailer		\$ 80
267	1988	EZLD Boat Trailer		\$ 73
282	2002	Ford Econoline Van E350		\$ 1,089
283	2008	Chevrolet Uplander		\$ 1,202
273	2006	Dodge Ram 2500 PU		\$ 907
271	2005	Chevrolet 1500 Crew Cab		\$ 1,324
270	2012	PJ Dump Trailer		\$ 88
286	2014	Ford E450 Senator II Bus		\$ 2,975
269	2008	Carey 8' Trailer		\$ 96
284	2013	Chevrolet Impala		\$ 1,268
289	2016	ElDorado Advantage 220 LD Bus 12 passenger		\$ 3,090
278	2014	Chevrolet Impala LT		\$ 1,182
279	2015	Chevrolet Impala LT		\$ 1,205
274	2016	Chevrolet 2500 HD		\$ 1,117
275	2004	GMC Pickup		\$ 851
268	2004	Midwest Inc Trailer		\$ 83
287	2017	Braun Handicap Van		\$ 2,342
288	2017	Braun Handicap Van		\$ 2,342
290	2016	Chrysler 200		\$ 1,229
285	2016	Dodge Grand Caravan SE		\$ 2,578
291	2010	Dodge Caravan		\$ 1,228
290	2018	Ford E450 Cube Van w/lift		\$ 2,595
276	2019	Chevrolet 4x4 Pickup		\$ 2,708
377	2012	Dodge Grand Caravan		\$ 1,146
424	2016	Ford Transit Connect		\$ 2,533
422	2022	Chevrolet Equinox		\$ 2,847
423	2020	Nissan Rogue		\$ 2,738
IM13	2022	John Deere 6120E Cab Tractor		\$ 652
IM14	2022	John Deere H310 Standard Loader		\$ 94
426	2022	Chrysler Voyager LX		\$ 3,698
Hired, Non-Owned & Pollution				\$ 2,866
TOTAL				\$ 48,570

401 South Main Street, Suite 2, Aberdeen, South Dakota 58401 (605) 225-3420 (605) 225-1321 rhodesanderson.com

The total for the seven relevant vehicles is listed and divided into the monthly amount claimed on the Dashboard.

8.9 Worksheet 4A: Operating Statistics

Each line item in Worksheet 4A must be completed before submitting the invoice. Operating statistics should reflect monthly totals. The worksheet must contain the name, title, and date of the individual who prepared the invoice, as well as the name, title, and date of the individual authorizing the submission of the invoice. Failure to enter the required information on the worksheet will result in the invoice being rejected.

Figure 8-49. Worksheet 4A – Enter Operating Statistics Information

Operating Statistics		
Vehicle Revenue Hours:		
<input type="text" value="63"/>		
Vehicle Revenue Miles:		
<input type="text" value="958"/>		
Regular Passenger Boardings:		
<input type="text" value="326"/>		
Sponsored Services Passenger Boardings:		
<input type="text" value="20"/>		
Number of volunteer drivers:		
<input type="text" value="0"/>		
Number of personal vehicles used:		
<input type="text" value="0"/>		
Number of Vehicles Used in Peak Hours of Service:		
<input type="text" value="2"/>		
Document Prepared By (Name):	Title:	Date:
<input type="text" value="John Smith"/>	<input type="text" value="Manager"/>	<input type="text" value="06/19/2024"/>
Document Authorized By (Name):	Title:	Date:
<input type="text" value="Jan Grant"/>	<input type="text" value="Director"/>	<input type="text" value="06/19/2024"/>

9 Intercity Bus Service Reimbursement

Intercity bus service refers to regularly scheduled bus routes that cater to the public. These services operate with limited stops along fixed routes, connecting urban areas that are not near one another. Unlike intracity bus services, intercity buses are equipped to accommodate passenger baggage, making them a convenient choice for travelers.

One key advantage of intercity bus services is the ability to seamlessly connect with other bus services, providing passengers with a convenient, efficient means of transportation to more distant points. Intercity buses are particularly useful for travelers covering longer distances. In many states, intercity bus service is a vital link between otherwise isolated rural communities and the rest of the nation, ensuring that residents in rural areas have access to essential travel options.

To support this service, FTA provides funding for intercity bus service under 49 CFR 5311(f), which NDOT distributes to eligible subrecipients. Similar to rural transit providers, intercity bus providers are required to submit documentation and adhere to state and federal transit guidelines to receive reimbursement for eligible expenses.

9.1 Program Overview

Seven intercity bus providers currently provide service to various routes across Nebraska, primarily the central transportation routes along Interstate 80 with stops in seven counties. These services are operated by public transit providers and private for-profit companies. These intercity bus providers include the following:

- Burlington Trailways
- North Fork Area Transit – Express Arrow
- Jefferson Lines
- Open Plains Transit Services
- Open Plains Transit – Black Hills Stage Lines
- Kimball County Transit Services
- RYDE Transit – Community Action Mid-Nebraska

A map of intercity bus services available in Nebraska can be found on the Nebraska Public Transit website: [Nebraska Public Transit | Map of Providers \(nebraskatransit.com\)](https://nebraskatransit.com).

9.2 Eligible Applicants

Non-profit, public, and private organizations may be eligible for funding under the FTA intercity bus program. Eligible applicants must have an approved Application for Intercity Bus Assistance and associated agreement with NDOT to receive reimbursement.

Non-profit and public organizations can request 50 percent FTA and 50 percent state reimbursement (depending on availability of funds) of their estimated net operating deficit. Private entities are not eligible for state funds but may request FTA funds for 50 percent reimbursement of their estimated net operating deficit. Eligible recipients must apply for funding on a two-year basis.

9.3 Intercity Reimbursement Invoice and Worksheets

Intercity reimbursements are submitted via email to the Transit Financial Oversight Unit supervisor. The reimbursement invoice and worksheets provided by NDOT must be filled out completely and submitted with the appropriate documentation to receive funding.

The information required for reimbursement includes the following:

- Total annual revenue, both operating costs and capital costs
- Sources of revenue
- Fleet size and type
- Revenue vehicle miles
- Ridership
- Facility costs

The following sections explain the information required for each worksheet for the reimbursement invoice.

9.3.1 Operating Revenue

Operating revenue is income obtained from regular fares, sponsored fares,⁵ or other sources (for example, donations). Subrecipients should complete the Operating Revenue Worksheet and provide the following supporting documentation, as applicable:

- Rider logs – Include route location, date of route, and passenger information.
- Proof of deposit/bank statements – Provide canceled checks and/or bank deposit registers.
- Bank statements – Must include a list of all transactions and a detailed summary of the financial activities for the bank account used to purchase items. Providing bank statements allows NDOT to confirm that invoices have been paid and checks have been received by the financial provider.
- Deposit slips – Provide as a record of a deposit transaction. Deposit slips typically include the date of deposit, name of depositor, account number, and specific amount of cash or checks deposited.

9.3.2 Operating Expenses

Eligible operating expenses for intercity bus service include personnel costs, administrative costs, special services, building space and utilities, fuel, maintenance, parts, supplies and lubrication, and other allowable expenses. Subrecipients must provide all relevant information, and documentation must be clearly defined. By keeping detailed records of all operating expenses, subrecipients can ensure that they are reimbursed proportionately and fairly.

- Personnel costs – Payroll registry/summary, or pay stubs confirming salary, wages, and employer costs

⁵ Sponsored fares (sometimes called subsidized or reduced fares) are a reduced price offered to a specific group of passengers. These fares are often subsidized by government programs, non-profit organizations, or private companies.

- Administrative costs – Advertisements (marketing and/or radio ads), background checks, and office supplies
- Special services – Expenses associated with payment to private operators for a defined service
- Building space and utilities – Includes rental fees, building maintenance, and lease agreements
- Fuel purchases – Individual fuel receipts or fleet management invoice
- Vehicle maintenance, parts, supplies, and lubrication
- Other eligible expenses

9.3.3 Required Supporting Documentation

The Section 5311(f) program is reimbursement based, meaning that expenses related to the program are reimbursed only if there is adequate supporting documentation and proof that the expense was paid by the subrecipient and was eligible for reimbursement.

Required documentation for operating personnel expense reimbursement must include the following:

- Timesheets for hours worked by operating personnel
- Pay stub or payroll registry/summary
- Proof of employer costs, such as Medicare and Social Security taxes, retirement, worker's compensation, and insurance benefits
- Utility bills (for example, phones, internet, electric/gas) and proof of payment
- Receipts – Includes transit fares and toll fees, and fuel and vehicle maintenance receipts/invoices and proof of payment

Required documentation must be included with the invoice so NDOT can verify the request for reimbursement. All documentation must be organized and grouped together per vehicle/VIN to ensure proper reimbursement.

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10 Definitions

advertising: The costs of advertising media and corollary administrative costs, per 2 CFR 200.421, including magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

Automated Clearing House (ACH): A centralized U.S. financial network used for the electronic transfer of money from one financial institution (bank or credit union) to another. ACH transactions are a type of electronic funds transfer (EFT).

cost allocation: The process of assigning costs of a shared item(s) to two or more programs.

direct cost allocation plan: Documents the cost share amounts, cost allocation calculation, and methodology used to divide the shared costs of an organization fairly and equitably among two or more programs (for example, transit operations and city public works). It is a budget or a prediction of how shared costs and services are expected to benefit more than one program in an agency. This documentation provides auditors with a clear understanding of how funds are allocated when salaries or other costs are funded by more than one funding source.

direct cost: Activities or services that benefit specific projects (for example, salaries for project staff and materials or equipment for a particular project).

disadvantaged business enterprise (DBE): For-profit small business where socially and economically disadvantaged individuals own at least a 51 percent interest and also control management and daily business operations.

electronic funds transfer (EFT): A general term for all types of electronic payments, including electronic checks, direct deposits, wire transfers, credit/debit card transactions, mobile payments, ATM transactions, and Automated Clearing House (ACH) transactions.

employer costs: Commonly referred to as employee benefits; includes all non-wage costs an employer pays for the benefit of an employee, such as Medicare and Social Security taxes, retirement, worker's compensation, insurance benefits, and the like.

grant: An award of financial assistance, including a cooperative agreement in the form of money or property in lieu of money, by the federal government, in this case the Federal Transit Administration (FTA), to an eligible recipient. Used interchangeably with "grant agreement."

indirect cost: Costs needed to operate an organization, such as maintenance, administrative, and personnel costs.

indirect cost rate: The percentage of an organization's indirect costs to its direct costs.

in-kind services: Goods or services that an FTA recipient or subrecipient receives without incurring any expense but would have paid for in the normal course of business. These goods or services are usually provided by a third party.

intercity bus service: Regularly scheduled public bus service that operates with limited stops over fixed routes connecting two or more urban areas not in close proximity with the capacity for transporting baggage carried by passengers and that makes meaningful connections with other scheduled intercity bus services to more distant points if that service is available.

local match: The non-FTA share used to match FTA and state funds as required by the award. This contribution serves to demonstrate the community's commitment to the project and to ensure its success. Subrecipients may include donations, volunteered services, or in-kind contributions toward the local match as long as the documentation supports eligibility.

net operating expenses: Expenses that remain after the provider subtracts operating revenues from eligible operating expenses. Only net operating expenses are eligible for assistance.

Nebraska Transit Portal: An electronic system developed by the Nebraska Department of Transportation (NDOT) to assist transit subrecipients in meeting requirements to receive funding. The Invoice Dashboard of the portal automates receipt and reimbursement processing between state government and subrecipients and includes training and other reporting requirements.

non-operating expenses: Expenses incurred by the subrecipient for transit program administration, marketing, insurance, building rent, vehicle maintenance, and the like. These expenses are reimbursed with 80 percent FTA funds and 10 percent state funds, with a 10 percent local match.

non-transit: Work time or other expenses not pertaining to transit and that cannot be charged to the Section 5311 programs.

operating expenses: Expenses incurred by the subrecipient for driver and dispatcher salaries, transit vehicle fuel, and oil changes. These expenses are reimbursed with 50 percent FTA funds and 25 percent state funds, with a 25 percent local match.

operating revenue: Income including fares, paid advertising, or donations for fares. Per 2 CFR 200.421, the term "advertising" means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

preventative maintenance: Maintenance costs related to vehicles and transit facilities, including all activities, supplies, materials, labor, services, and associated costs required to preserve or extend the functionality and serviceability of the asset in a cost-effective manner, up to and including the current industry standard for maintaining such an asset.

public transportation: Regular, continuing shared-ride surface transportation services open to the public or a segment of the public defined by age (older adults), disability, or low income. Does not include intercity passenger rail transportation, intercity bus service, charter bus service, school bus service, sightseeing service, courtesy shuttle service for patrons of one or more specific establishments, or intraterminal or intrafacility shuttle services.

recipient: An entity that receives grant funds directly from FTA. NDOT is the direct recipient of transit funds in Nebraska.

rural area: An area encompassing a population of less than 50,000 people that has not been designated in the most recent decennial census as an "urbanized area" by the Secretary of Commerce.

shared use: Those instances in which a project partner, separate from the subrecipient or recipient, occupies part of a larger facility and pays for its pro rata share of the construction, maintenance, and operation costs. Shared uses are determined at the time of grant award.

self-insured: Instances where the employer itself collects premiums from enrollees and takes on the responsibility and risk of paying employees' and dependents' medical claims.

subrecipient: A state or local governmental authority, a nonprofit organization, or an operator of public transportation or intercity bus service that receives federal transit program grant funds indirectly through a recipient (such as NDOT).

transit: Public transportation.

worksheet: The sections identified in the Nebraska Transit Portal.

11 Additional Resources

Code of Federal Regulations - Title 2. <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

FTA Circular 9040.1G, Formula Grants for Rural Areas: Program Guidance and Application Instruction. [Formula Grants for Rural Areas: Program Guidance and Application Instructions | FTA \(dot.gov\)](#)

FTA Circulars. <https://www.transit.dot.gov/regulations-and-guidance/fta-circulars/final-circulars>

Transit Manager's Toolkit. <https://www.nationalrtap.org/Toolkits/Transit-Managers-Toolkit/Compliance/Federal-Regulations-and-Circulars>

Amazon Tax Exemption Program. <https://www.amazon.com/gp/help/customer/display.html?nodeId=G2UQTUL5CHRCA7BL>

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Appendices



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Appendix A: Subrecipient Invoicing Profile Template

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Subrecipient Invoicing Profile Worksheet

Subrecipient Profile

General Overview:

Agency Plans List of documentation uploaded or provide in support of Transit Program.

Document Type	Available (Yes - No - N/A)
Direct Cost Allocation Plan	
Subrecipient Invoicing Profile	
Copy of Indirect Cost Rates	
Human Resources Policies and Procedures	
Employee Retirement Payment Plan	
Health Insurance Policy and Premium Information	
Self-Insured Health Insurance Supporting Documents	
Worker's Compensation Annual Audit w/Payment Plan and Effective Dates	
Certificate of Insurance Summary	
Internal Accounting Codes (if applicable)	
Operating Revenue Process (if applicable)	
Lease and Rental Agreements	
Time Studies	

Notes/Processes Specific to Dashboard Worksheets

Section 1A - Operating Revenue

Example Note - No driver logs available.

Section 1B - Local Matching Funds

Section 2A - Operating Personnel Expenses

Example Note - To confirm salaries and employer costs - review earnings sheet.

Section 2B - Fuel or Oil

Example Note - Tax exempt subrecipient, no sales tax can be reimbursed.

Section 3A - Non-Operating Expenses (Personnel)

Section 3B - Vehicle Maintenance Expenses (Other Non-Operating)

Section 3C - Other Non-Operating and Capital Expenses

Example Note - All invoices come from the city clerks financial department.

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Appendix B: Lease and Rental Square Footage Calculation Template

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Non-Transit & Transit Share Space Calculation per Employee use

Enter the measurements for space in the orange highlighted fields below. If space description is not used, leave blank.

Building Total square footage

Width feet
 Length feet
 Square feet 0.00 square feet

Garage Space

Width feet
 Length feet
 Square feet 0.00 square feet

Lobby Space

Width feet
 Length feet
 Square feet 0.00 square feet

Bathroom Space 1

Width feet
 Length feet
 Square feet 0.00 square feet

Bathroom Space 2

Width feet
 Length feet
 Square feet 0.00 square feet

Office Space 1

Width feet
 Length feet
 Square feet 0.00 square feet

Office Space 2

Width feet
 Length feet
 Square feet 0.00 square feet

Office Space 3

Width feet
 Length feet
 Square feet 0.00 square feet

Office Space 4

Width feet
 Length feet
 Square feet 0.00 square feet

Employee usage Calculation - Enter number of Employees

Transit Employees
 # Non-Transit Employees
 Total Employees 0.00
 Percentage ratio #DIV/0!

Percentage by square feet (Auto-calculated)

Total shared space 0.00
 Total Building square footage 0.00
 Percentage of shared space #DIV/0!

Percentage by employee use (Auto-calculated)

Total shared space 0.00
 Percentage ratio #DIV/0!
 Employee use by shared % #DIV/0!

The total calculation of share percentage rate for space is found in the green highlighted box.

Reasonable Rent Calculation Comparison

Enter the measurements for space in the orange highlighted fields below. If space description is not used, leave blank.

Building Total Square Footage

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Transit total Rented Square Footage Calculation (Auto-calculated)

Rented Space _____ 0.00
 Total Building space _____ 0.00
 Percentage usage _____ #DIV/0!

Office Space 1

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Calculation per Square Footage

Rented Space 0.00
 Rate per Sq. Ft.
 Total Cost \$ -

Office Space 2

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Comparison of Rent (Auto-calculated)

Use if only comparing other options

Name #

Office Space 3

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Width
 Length
 Total Square Foot 0.00
 Cost
 Cost per Sq. Ft. #DIV/0!

Office Space 4

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Name #
 Width
 Length
 Total Square Foot 0.00
 Cost
 Cost per Sq. Ft. #DIV/0!

Garage Space

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Lobby Space

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Bathroom Space 1

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Bathroom Space 2

Width _____ feet
 Length _____ feet
 Square feet _____ 0.00 square feet

Utilities Calculation

Enter the measurements for space in the orange highlighted fields below. If space description is not used, leave blank.

Enter the total cost of utility/office expense in the green highlighted boxes

Building Total Square Footage

Width _____ feet
 Length _____ feet
 Total 0.00 square feet

Transit Rented Square feet (Auto-calculated)

Total 0 square feet
 Allocation % of #DIV/0!
 square feet

Office Space 1

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Utility/Office usage

Total cost _____
 Rented square feet #DIV/0!
 Cost % #DIV/0!

Office Space 2

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Utility/Office usage

Total cost _____
 Rented square feet #DIV/0!
 Cost % #DIV/0!

Office Space 3

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Utility/Office usage

Total cost _____
 Rented square feet #DIV/0!
 Cost % #DIV/0!

Office Space 4

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Utility/Office usage

Total cost _____
 Rented square feet #DIV/0!
 Cost % #DIV/0!

Garage Space

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Lobby Space

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Bathroom Space 1

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

Bathroom Space 2

Width _____ feet
 Length _____ feet
 Square feet 0 square feet

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Appendix C: Local Match Support Receipt Template

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Local Match Support Receipt

Place on official county, city or agency letterhead

LOCAL MATCH SUPPORT RECEIPT

The local match was provided by

_____ in support of

the _____ Public Transit for the month of

_____ in the amount \$ _____

Funds were transferred through general fund transaction _____

Signature of Authority of Approval

_____ DATE _____

_____ Public Transit acknowledges the receipt of local match support.

Signature of Authority of Approval

_____ DATE _____

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Appendix D: Time Sheet (Regular-OT-Leave) Template

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Time Sheet for Hourly Paid Employee

Subrecipient Name: ***Enter Subrecipient Name Here***

Paid Date: ***Enter Pay Date Here***

Employee Printed Name: _____

Employee Name: ***Enter Employee Name Here***

Pay Period Dates: ***Enter Pay Period Dates Here*** Employee's Approval: _____

Date: _____

Project No.: ***Enter Project # Here***

Supervisor Printed Name: _____

Supervisor's Approval: _____

Date: _____

TRANSIT												NON-TRANSIT				TOTALS			
Date	Day	Transit Operating (Wksht 2A)	Transit Operating (Wksht 2A)	Transit Operating (Wksht 2A)	Transit Non-Operating (Wksht 3A)	Transit Non-Operating (Wksht 3A)	Transit Non-Operating (Wksht 3A)	Total Transit Regular Hours	Total Transit Overtime Hours	Total Transit Leave Hours	Total Transit Hours	Non-Transit/ Non-Federal Regular Hours	Non-Transit/ Non-Federal Overtime Hours	Non-Transit/ Non-Federal Leave Hours	Total Non-Transit/ Non-Federal Hours	Total Transit & Non-Transit Regular Hours	Total Transit & Non-Transit Overtime Hours	Total Transit & Non-Transit Leave Hours	Total Transit & Non-Transit Hours
		Regular Hours	Overtime Hours	Leave Hours	Regular Hours	Overtime Hours	Leave Hours												
7/17/2022	Sunday							0	0	0	0				0	0	0	0	0
7/18/2022	Monday							0	0	0	0				0	0	0	0	0
7/19/2022	Tuesday							0	0	0	0				0	0	0	0	0
7/20/2022	Wednesday							0	0	0	0				0	0	0	0	0
7/21/2022	Thursday							0	0	0	0				0	0	0	0	0
7/22/2022	Friday							0	0	0	0				0	0	0	0	0
7/23/2022	Saturday							0	0	0	0				0	0	0	0	0
Weekly total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/24/2022	Sunday							0	0	0	0				0	0	0	0	0
7/25/2022	Monday							0	0	0	0				0	0	0	0	0
7/26/2022	Tuesday							0	0	0	0				0	0	0	0	0
7/27/2022	Wednesday							0	0	0	0				0	0	0	0	0
7/28/2022	Thursday							0	0	0	0				0	0	0	0	0
7/29/2022	Friday							0	0	0	0				0	0	0	0	0
7/30/2022	Saturday							0	0	0	0				0	0	0	0	0
Weekly total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BI-Weekly total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Pay/Salary Wages

Rate Per Hour (Regular)	\$ 24.00	Total Transit (Regular) Pay	\$ -	Transit Operating (Regular) Pay	\$ -	Transit Non-Operating (Regular) Pay	\$ -
Rate Per Hour (Overtime)	\$ 36.00	Total Transit (Overtime) Pay	\$ -	Transit Operating (Overtime) Pay	\$ -	Transit Non-Operating (Overtime) Pay	\$ -
		Total Transit (Leave) Pay	\$ -	Transit Operating (Leave) Pay	\$ -	Transit Non-Operating (Leave) Pay	\$ -
Totals		Total Transit Pay	\$ -	Total Transit Operating (Regular & OT) Pay	\$ -	Total Transit Non-Operating (Regular & OT) Pay	\$ -

Enter on Wksht 2A

Enter on Wksht 3A

NOTE:

If an employee has "Leave time" (vacation, sick, holiday or comp time) hours during this pay period and their "Regular/OT" hours are split among these 3 categories, then per our recent State Audit, the Leave Time must be proportionally distributed based on the "Regular/OT" hours worked in this pay period.

See "Leave Time" tab. Enter information in the gray shaded fields. This Leave Time must then be entered on this timesheet in the appropriate row and columns.

Questions? Call NDOT Transit Staff

Total Non-Transit/ Non-Federal (Regular) Pay	\$ -
Total Non-Transit/ Non-Federal (Overtime) Pay	\$ -
Total Non-Transit/ Non-Federal (Leave) Pay	\$ -
Total Non-Transit/ Non-Federal Pay	\$ -

TOTAL GROSS PAY	\$ -
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Appendix E: Employer Cost Payroll Spreadsheet

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Employer Cost Payroll Spreadsheet

Subrecipient Name: _____

Month: _____

Shaded cells are for data entry

Worksheet 2a and 3a - Transit Operating/Non-Operating and Non-Transit (City/County etc) hours

Breakdown of hours come from official approved timesheets

Employee Name & Pay Period Dates:	Non-Transit - Hours	Transit Operating - Hours (Driver/Dispatch)	Transit Non-Operating Hours (Admin etc)	Total	Gross Earnings Paid	EMPLOYER COSTS from payroll register										
		Wksht 2a	Wksht 3a			Workman's Comp	FICA	Social Security	Medicare	Health/ Dental / Vision	Retirement	Life Insurance	Other (ie Life Ins. Disability)	Total Employer Costs		
					0.00											
Pay Period Totals	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
					0.00											
Pay Period Totals	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
					0.00											
Pay Period Totals	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
					0.00											
Pay Period Totals	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												

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Appendix F: Leave Time Spreadsheet

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Leave Time Spreadsheet

Subrecipient Name

Invoice Month & Year

Shaded cells are for data entry

Pay Period Dates: June 18-July 02

Paid Date: 7/7/2023

Employee: First & Last Name of Employee

July 3 - July 16

7/21/2023

First & Last Name of Employee

Pay Period #1

	Transit		Transit		Total
	Non Transit	Operating- Drive	Operating- Admin Tasks	Non-	
	Hours	Wksht 2A	Wksht 3A		
6/19/2023					0.00
6/20/2023					0.00
6/21/2023					0.00
6/22/2023					0.00
6/23/2023					0.00
6/19/2023					0.00
6/20/2023					0.00
6/21/2023					0.00
6/22/2023					0.00
6/23/2023					0.00
6/26/2023					0.00
6/27/2023					0.00
					0.00
Timesheet Hours - Work	0.00	0.00	0.00		0.00
% of Hours Worked	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Must = 100%

Leave Time		Enter					
Days	Leave Hours						
6/28/2023	8.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
6/29/2023	2.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
6/30/2023	2.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Leave Hours	12.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

Total Pay Period Hours #DIV/0! #DIV/0! #DIV/0! #DIV/0! Must = Timesheet total(s)

% for Oper/Non-Oper with Leave Time #DIV/0! #DIV/0! #DIV/0! #DIV/0! Must = 100%

NOTE: These % should be the same as those on the Regular hours above

Pay Period #2

	Transit		Transit		Total
	Non Transit	Operating- Drive	Operating- Admin Tasks	Non-	
	Hours	Wksht 2A	Wksht 3A		
7/3/2023					0.00
7/5/2023					0.00
7/6/2023					0.00
7/7/2023					0.00
7/10/2023					0.00
7/11/2023					0.00
7/5/2023					0.00
7/6/2023					0.00
7/7/2023					0.00
7/10/2023					0.00
7/11/2023					0.00
7/12/2023					0.00
7/13/2023					0.00
7/14/2023					0.00
					0.00
Timesheet Hours - Work	0.00	0.00	0.00		0.00
% of Hours Worked	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Must = 100%

Leave Time		Enter					
Days	Leave Hours						
7/4/2023	6.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Leave Hours	6.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

Total Pay Period Hours #DIV/0! #DIV/0! #DIV/0! #DIV/0! Must = Timesheet total(s)

#DIV/0! #DIV/0! #DIV/0! #DIV/0! Must = 100%

NOTE: These % should be the same as those on the Regular hours above

Employee's time (vacation, sick and Holiday) needs to be proportioned among the three categories of Transit Operating, Transit Non-Operating, and Non-Transit. See calculations above.
This document is an additional document to the Timesheet to show proportioned leave time to calculate correct salary/wage and employer costs for Worksheet 2a and/or 3a.

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Appendix G: Monthly Invoice Supporting Document Checklist

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5311 MONTHLY INVOICE SUPPORTING DOCUMENT CHECKLIST

TRANSIT SUBREICIPIENT NAME: _____

MONTH: _____ YEAR: _____

Operating Revenue-Worksheet 1A		Fuel & Oil Expenses-Worksheet 2B	
Deposit slips	<input type="checkbox"/>	Pump receipts with VIN	<input type="checkbox"/>
Deposit bank receipt from City/County general fund	<input type="checkbox"/>	Bulk fuel invoice & proof of payment	<input type="checkbox"/>
Bank statement if Transit is separate bank account	<input type="checkbox"/>	Proof of payment	<input type="checkbox"/>
Fare collection log or Driver's log with fares	<input type="checkbox"/>	Invoices	<input type="checkbox"/>
Outside source revenue-Must have deposit slips and bank statement	<input type="checkbox"/>		
		Vehicle Maintenance Expenses-Worksheet 3B	
Local Match-Worksheet 1B		Receipts	<input type="checkbox"/>
Transit expenditure report from City/County	<input type="checkbox"/>	Invoice	<input type="checkbox"/>
Outside source local match: - Receipt of payment - Deposit of check - Bank statement	<input type="checkbox"/>	City/County maintenance shop: - Need repair work order - Journal entry showing transfer of Transit expense from City/County	<input type="checkbox"/>
Local match letter if from a City/County General Fund	<input type="checkbox"/>	Maintenance/diagnostic record	<input type="checkbox"/>
		Quotes & approval provided if over \$10K	<input type="checkbox"/>
Operating & Non-Operating Personnel Expenses-Worksheets 2A & 3A		Proof of payment	<input type="checkbox"/>
Timesheets: - Approved by employee & supervisor - All personnel (salary & hourly) - Hours split between Transit (Oper & Non-Operating) or between Transit & Non-Transit	<input type="checkbox"/>	Other Non-Operating and Capital Expenses-Worksheet 3C	
Payroll register or payroll summary report	<input type="checkbox"/>	Invoices	<input type="checkbox"/>
Paystubs	<input type="checkbox"/>	Proof of payment	<input type="checkbox"/>
Employer Benefit Costs: - Health insurance statement & proof of payment - Retirement - Life insurance-proof of payment - Workman comp-proof of payment - Stipends – HR policy	<input type="checkbox"/>	Receipts: - Purchase register receipts - Email purchase receipts	<input type="checkbox"/>
		Quotes & approval provided if over \$10K	<input type="checkbox"/>
Make sure documents are attached to each worksheets and data entry is re-checked	<input type="checkbox"/>		

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