

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
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 submitting monthly invoices for reimbursement for operating and non-operating expenses.

1.1 Reimbursement Policy

Subrecipients are 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 reviews 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 at 80 percent FTA share and 10 percent state share with a 10 percent local match, whereas operating expenses are reimbursed at 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 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). This plan is a budget or a prediction of how shared costs and services are expected to benefit more than one program for a subrecipient and 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, and processes 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. Subrecipients should provide NDOT with updated certificates of insurance at renewal date or if the policy changes.
- 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 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 operating in 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 (building space and utilities), including the total square footage the subrecipient occupies and which utilities are included in the lease. Appendix B contains the NDOT Lease and Rental Square Footage Calculation template; a spreadsheet for the calculation can be provided on 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. The following sections outline examples of documentation related to revenue.

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 given to the 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. The following sections outline examples of documentation related to expenditures.

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 reimbursement, 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 by 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 a recommended practice; however, if a personal credit card must be 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 a subrecipient is required to pay state and local sales taxes depends on its organizational status. Typically, cities, counties, and other government agencies are not subject to sales tax. Subrecipients that operate as 501(c)(3) nonprofits 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 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:

- Documentation 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 subrecipient 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.

See Chapter 8 for specific supporting documentation requirements for each worksheet section of the Nebraska Transit Portal's Invoice Dashboard (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 service but paid for by an organization rather than the rider or for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service. Additionally, these fares can be subsidized or reduced, 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, nonprofit organizations, or private companies.

Sponsored fares are 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 whether it is necessary to use qualified sponsored fares as part of their local match contribution.

For example, if an agency fulfills its actual year-to-date local match contribution from the 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 match 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, and Title XX
- 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, and Title XX. Subrecipients must receive

preapproval from NDOT to use any other sponsored fare as a local match because doing so depends on funding sources and contract terms.

2.2 Other Revenue

This revenue type refers to 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

Subrecipients must upload the following required supporting documentation 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.
- 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 submit the following to NDOT annually:

- Documentation 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 subrecipient received from the city/county
- Revenue listing by fund report
- "Transit" account code when the transit service is not specifically named on the documentation
- Journal entry of internal transfer of funds for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county (required)

The following are best practices related to revenue:

- Create a separate transit bank account so revenue and deposits can be easily reviewed
- Report revenue from fares and fare pass sales on separate lines

Upload documentation pertaining only to 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 program and to ensure its success. Sections 3.1 through 3.6 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 as 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 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)

Local match is only the portion of the expense (25 percent operating and 10 percent of non-operating) that subrecipients report on the Invoice, not the full expense amount.

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. 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 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. Subrecipients may include monetary donations, volunteered services, or in-kind contributions toward the local match as long as the documentation supports eligibility. The subrecipient must track the award and obtain records that include support for determining the donation's value. CFR 200.434

provides guidance about how to determine whether a donation is actually a donation or a sponsored fare.

3.4 Net Income Generated from Paid Advertising

Subrecipients can earn revenue by displaying 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 the advertising materials, such as printing advertisements and the fees paid to an advertising agency to develop and produce the materials. Documentation of both advertising revenue and expenses must be provided to ensure that the subrecipient's net revenue is accurately reflected. Van wraps are 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 subrecipients another way to meet match requirements with local resources. 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 only match 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, the in-kind match 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 its actual year-to-date local match contributions from the 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 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, and Title XX. Subrecipients must receive preapproval from NDOT to use any other sponsored fare as a local match because doing so depends on funding sources and contract terms.

3.7 Required Supporting Documentation

Subrecipients must upload one of the following required supporting documents to the Dashboard so NDOT can verify the request for reimbursement:

- Email payment notification (Automated Clearing House [ACH]/electronic funds transfer [EFT] confirmation from outside sources)
- Local match support receipt on city/county/subrecipient letterhead (see Appendix C for a template)
- Journal entry of internal transfer of funds for subrecipients that do not have a separate transit account when receiving payment for services provided by the city/county (required)

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

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4 Personnel Expenses (Worksheets 2A and 3A)

For transit reimbursement, 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 and 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, workers' compensation, and insurance.

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 or dispatching. In those cases, hours worked as a driver or dispatcher must be recorded as operating for reimbursement. 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 can use whatever method they choose to document employee time sheets; however, handwritten time sheets must be accompanied by NDOT's Time Sheet (Regular-OT-Leave) spreadsheet 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 or with non-transit departments, it is important that employee hours be accurately recorded to proportionally allocate employee costs among categories and activities. Employees must record their time daily on their time sheets 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 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 want 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 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.

If a driver or dispatcher attends training and Rural Transit Assistance Program (RTAP) reimbursement is not used, the training hours (to include travel) are entered on Worksheet 3A. A certificate of

completion is required. If the subrecipient is not using RTAP reimbursement for training, it should put a note on the employee's time sheet.

4.2 Non-Operating/Administrative (Worksheet 3A)

Non-operating/administrative personnel expenses include wages and employer costs for transit directors and coordinators, administrative, accounting and 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 non-operating or non-transit tasks, the subrecipient's annual documentation¹ must identify which employees split their time. Additionally, employees who split time must record how their time is split on their time sheets. Subrecipient invoices for transit-related activities 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 and 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 among transit operating, transit non-operating, or non-transit functions, use the Employer Cost Payroll spreadsheet 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 employees work exclusively in an operating capacity, their leave time is reimbursed as an operating expense. Likewise, if employees work exclusively in a non-operating capacity, their leave time is reimbursed as a non-operating expense. If employees resign from their position, regardless of whether they hold an operating or non-operating role, it is important to account for the payout of accrued leave time benefits. Subrecipients must coordinate with NDOT prior to requesting reimbursement of leave balances.

When an employee's time is divided between transit operating and transit non-operating, leave time must be allocated proportionally based on the number of hours worked for that pay period. In this case, subrecipients 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 also 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, subrecipients 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 pay the employee leave time with non-transit program funds. In that case, leave time hours must be categorized as non-transit hours for invoice processing.

¹ Subrecipients should update annual documentation when employees are added or have a change in duties and provide that documentation to NDOT prior to including these employees on invoices.

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

4.4 Required Supporting Documentation

Subrecipients must upload the following required supporting documentation 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:

- Time sheets
 - NDOT guidelines require that each employee provide either a wet or digital signature on their time sheet confirming work hours prior to submission.
 - The time sheet must be signed and dated by both the employee and transit director or coordinator for hours worked. Transit managers must have their time sheets signed by their superior. If signatures are not provided, the invoice will be rejected, and reimbursement may not be provided.
 - It is essential to accurately record employees' work time when they are splitting time between the Section 5311 program and other non-transit programs. Specifically, the time sheet must clearly identify and record all work hours for both the Section 5311 program and any other programs. 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 time sheet.
 - If the time sheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original time sheet to identify transit and non-transit salary amounts.
 - Subrecipients can use whatever method they choose to document employee time sheets; however, handwritten time sheets must be accompanied by the Time Sheet (Regular-OT-Leave) spreadsheet 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 or 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 payroll registry or summary
 - If subrecipients use codes to identify programs, overtime, shift differential, and the like, they should specify the code(s) pertaining to transit hours.
- Proof of benefits or employer costs
 - This includes Medicare and Social Security taxes, retirement, workers' compensation, and insurance.

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 only to 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 to provide public transit using their own funds or through an application process in which 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 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.

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 state requirements.

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

5.1 Operating (Worksheet 2B)

Operating vehicle expenses refer to reasonable and necessary 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:

- Fuel (includes bulk fuel purchases and individual fuel purchases)
- Oil changes (includes oil, oil filters, and labor)
 - If an oil filter is purchased for a vehicle(s), it is classified as an operating expense and must be listed on Worksheet 2B. The oil filter cost can only be reimbursed after the oil filter has been 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

Subrecipients must upload the following required supporting documentation 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 – Must be on all documents pertaining to the vehicle, including oil changes and fuel discounts.
- City/county.

- Internal voucher or journal entry – 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 or 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 or 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 vehicle non-operating expenses 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:

- Engine repairs
- New tires, tire repair, or tire rotation
- Preventative maintenance
- 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 preloaded with funds, all washes must be expended prior to reimbursement. Each car wash must be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or preloaded car washes must be submitted along with the log showing all car washes have been used.
- Bulk purchases
 - If a subrecipient purchases maintenance supplies in bulk for use across multiple vehicles, the cost of those supplies can be reimbursed only after the item is used. Reimbursement can be requested for each item. Documentation should have a running log that includes the date and corresponding VIN for each item.

5.2.1 Required Supporting Documentation

Subrecipients must upload the following required supporting documentation 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 – Must be on all documents pertaining to the vehicle, including any vehicle maintenance or car wash receipts.
- Journal entry of internal transfer of funds – 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 or invoice.
- Maintenance record.
- 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.
- 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 preloaded with funds, all washes must be expended prior to reimbursement. Each car wash must be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or preloaded car washes must be submitted along with the log showing all car washes have been used.
- Bulk purchases.
 - If a subrecipient purchases maintenance supplies in bulk for use across multiple vehicles, the cost of those supplies can be reimbursed only after the item is used. Reimbursement can be requested for each item. Documentation should have 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 on reimbursement invoices to accurately reflect actual expenses incurred. These discounts must be listed on the corresponding worksheet as a separate line item on the Dashboard.
- 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.
- Vehicle damage, including body damage, that is the result of an accident, vandalism, or other incident that would be covered by insurance is not reimbursable. Insurance deductibles are NOT reimbursable. Damage from normal wear and tear is reimbursable. For example, minor body work that is required to fix running boards to make them usable is allowable.

- NDOT requires two quotes for purchases or expenses of more than \$10,000 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 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 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 reimbursable as a non-operating expense. These include the following:

- Building rent or lease payments
 - A building lease may include the cost of utilities (heat, water) and maintenance activities (trash service, lawn service, snow removal).
- 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 the leasing process, those costs will not be reimbursed; only the monthly leasing costs are 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 that is submitted with the annual documentation or when lease agreements change. Appendix B contains the NDOT Lease and Rental Square Footage Calculation template; a spreadsheet for the calculation can be provided on request.

6.2 Administrative Support

Administrative support expenses are those associated with supporting day-to-day transit operations. Administrative equipment, supplies, and services are essential to providing good customer service, allowing subrecipients to work 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 and printer paper, notepads, pens, file folders)
- Telephone equipment and services (in-office and driver cell phones and radios)
- Computer hardware and software
- Internet services
- Delivery services
- Prepaid 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 or 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. Advertising 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, or parades, the brochures or flyers associated with the event are reimbursable. Banners that display generic transit information and are intended for use at multiple events are eligible for reimbursement. However, banners created for one-time use do NOT qualify for reimbursement.
- The following costs are NOT reimbursable:
 - Promotional giveaways (for example, pens and pencils, gift cards, gifts, 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 many topics. As such, these expenses are generally reimbursable. Subrecipients must obtain preapproval from NDOT 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 1 day or less in duration in very limited circumstances: the meeting/event must not be part of a normal workday function (for example, annual training day, annual safety meeting, employee trainings), providing food is warranted to ensure continued participation for the meeting, and NDOT has preapproved the expense.

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

- Copy of the preapproval 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 or detailed receipts for all allowable expenditures (including food)
 - Per NDOT policy, the maximum allowable food cost for a 1-day event (5 hours or more) is \$12 per person per event. The maximum allowable cost for meetings less than 5 hours is

\$3 per person per event. The allowable maximum includes the cost of food, beverages, tableware,² and tips (tips cannot exceed 20 percent).

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 preapproved by NDOT.

6.5 Travel

The only travel expenses eligible for reimbursement are the following:

- Travel between transit facilities or for 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 or 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 or 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 purchasing recreation equipment)
- Employee rebate or purchase discount programs
- Entertainment
- Membership fees or dues (NATP and CTAA membership fees are eligible)
- Donations, including grants to educational or training institutions
- Personal use of subrecipient vehicles
- Remodeling costs for leased buildings
- Office beautification items (plants, décor, etc.)
- Education plans for employee dependents (for example, 529 plans)

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

- 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 or before requesting reimbursement.

6.7 Required Supporting Documentation

Subrecipients must upload the following required supporting documentation to the Dashboard so NDOT can verify the request for reimbursement; an invoice document and proof of payment must 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 (utility bills, rental or 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 – 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 and that it aired. Advertising scripts should be provided if available.
- 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.
- Lease and rental agreements – Outline the subrecipient’s leasing costs associated with building space (shared use and utilities), including the total square footage the subrecipient occupies and which utilities are included in the lease. NDOT can provide a spreadsheet for the calculation on request.

Upload all documentation pertaining only to other non-operating and capital expenses reimbursements in the “File Upload” box on Worksheet 3C.

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7 Rural Transit Assistance Program

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 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 Section 5311(b)(3) RTAP apportionment. These funds support attendance at workshops, conferences, and the National Roadeo. NDOT and NATP support in-state and out-of-state travel to conferences and events. NATP is funded through NDOT's RTAP funds.

7.1 Reimbursement Guidelines

Subrecipients can request RTAP reimbursement through the Nebraska Transit Portal within 60 days of the last day of the event.

Annually, NDOT and NATP award scholarships for 100 percent reimbursement of travel expenses for the following eligible and out-of-state events:

- CTAA EXPO and Roadeo (annual) – up to eight scholarships
- Additional events as determined

7.2 Required Supporting Documents

All RTAP expense reimbursements may include the following for reimbursement, plus any additional documentation regarding expenses being claimed:

- Copy of the NDOT Transit Manager's preapproval email (out-of-state travel only)
- Documentation of the purpose of the event or training
- Registration confirmation
- Detailed agenda – Include start and end times of the activities and note if meals are not provided
- Certificate of completion

Examples of allowable expenses include the following (this list is not all inclusive):

- Mileage (personal vehicle only)
- Registration fees
- Lodging (if not direct billed)
- Meals
- Wages
- Parking
- Airfare (out-of-state travel only)
- Rental cars and gas (out-of-state travel only)
- Transportation from the hotel to the event venue (out-of-state travel only)

If an employee personally paid for any travel expenses and was reimbursed by the subrecipient, an employee expense reimbursement must be included with documentation proving the employee was reimbursed.

Documentation is required to support the training to ensure it is transit related. Reimbursement should be submitted through the Nebraska Transit Portal via the RTAP Reimbursement worksheets.

7.2.1 Out-of-State Travel

The NDOT Transit Manager must approve all out-of-state travel. Subrecipients must submit an out-of-state travel application, available at <https://dot.nebraska.gov/public-transit/>, and the detailed event agenda prior to making any travel arrangements.

For out-of-state travel approval, priority is based on the following:

- Availability of funds
- Prior out-of-state travel applications granted for the subrecipient in the last 19 months
- 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' annual workshop. They may also be asked to write a brief article for the NATP newsletter.

Preapproval is required for travel 1 day prior to the training or conference and 1 day after the event, including reimbursement for lodging and meal expenses. This will be determined based on the location of the event and travel distance and must be approved by the NDOT Transit Manager.

Travel arrangements (with detailed supporting documentation) should be made by the most economical method considering type of transportation, meals, lodging, and travel time. If an individual is traveling with another individual, the expense reimbursement should clearly indicate this to ensure accuracy while processing the reimbursement document and for transparency purposes. All expenditures relating to the out-of-state travel should be clearly segregated and not comingled.

7.2.2 In-State Travel

In-state travel must have supporting documentation such as detailed receipts and time sheets for all expenses, wages, and meals as well as the following:

- For Legislative Day, NATP Annual Meeting and Education, Roadeo, etc.
 - Registration confirmation or agenda
- For UNK in-person training classes
 - Certificate of completion from UNK
- For virtual training classes
 - Registration or certificate of completion

7.3 RTAP Expense Reimbursement

Subrecipients must submit all RTAP expense reimbursement requests through the Nebraska Transit Portal. The link to the RTAP Reimbursement worksheets is in the list on the left.

7.3.1 Worksheet 1 – RTAP Information

Subrecipients must enter all information in the information boxes on Worksheet 1. If information is missing from the Worksheet or the invoice, the request will be rejected.

7.3.2 Worksheet 2 – RTAP Expense Info

The following outlines what information to enter into each field on Worksheet 2. Note: If an employee uses their personal vehicle and an accident occurs, it is the employee’s responsibility.

Location From and Location To

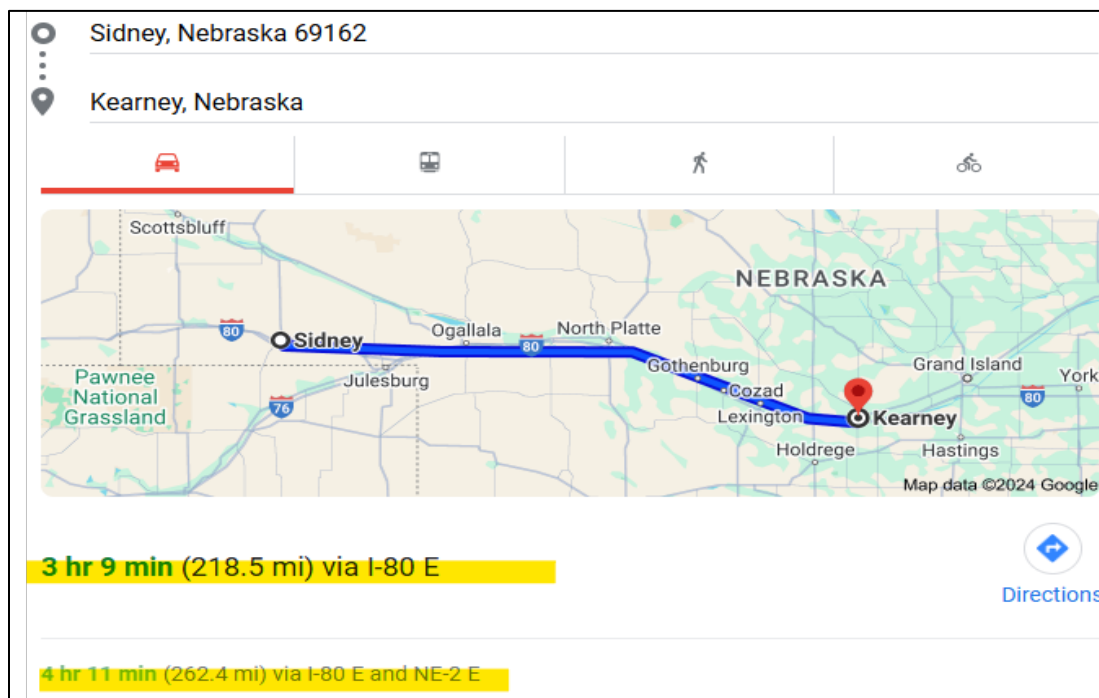
The subrecipient must enter the location to and from information and include a map from either Google Maps or MapQuest showing the approximate mileage for reimbursement on Worksheet 6.

Mileage reimbursement is for use of a personal vehicle to travel to and from the training site.

The mileage rate is based on the Internal Revenue Service-approved rate at the time of training. The rate is preset based on the training date(s); the total amount will auto-populate on the Worksheet for the miles entered.

If an employee uses a transit agency vehicle, detailed receipts must be attached on Worksheet 6 for any fuel expenses.

Figure 7-1. Example map showing approximate miles to be reimbursed



Registration

Enter the registration amount in the registration field. Upload the registration confirmation and receipts on Worksheet 6.

Lodging

Many in-state training events may be billed directly to NDOT; in that event, select the “Lodging back to NDOT” checkbox. Any request for overnight stay within 60 miles of the attendee’s work location must

be preapproved by the NDOT Transit Manager. If a 1-day meeting extends beyond normal work hours, it may be eligible for overnight stay with preapproval. A copy of the approved extended stay and justification must be uploaded on Worksheet 6.

If the event is not billed directly, upload detailed lodging receipts on Worksheet 6.

7.3.3 Worksheet 3 – Meals (include itemized food receipts)

For each meal expense incurred, enter the date and amount in the correct column for breakfast, lunch, or dinner.

If meals are not included in the event registration fee, they are reimbursable for 1-day travel and training events. Any meal that is provided with the training is excluded from the reimbursement. Examples include the following:

- Meals included in the event registration fee
- Meals provided by hotel (breakfasts)
- Meals purchased by a third party

Also, if a meal expense is incurred in the city or town where the attendee lives or primarily works, it is not reimbursable.

Meal reimbursement requests should be within reason and fall in line with the federal per diem rate. No alcoholic beverages will be reimbursed.

The following documentation must be uploaded on Worksheet 6:

- Detailed meal receipts
 - Itemized food receipt.
 - Reimbursement for tips cannot exceed 20 percent.
 - Credit card receipt without an itemized food receipt is not an acceptable receipt.

7.3.4 Worksheet 4 – Eligible Wages (Regular wage only, no employer costs such as FICA)

Enter the employee's name, rate of pay, and total hours (including to/from training and actual training hours). Classroom and training hours are reimbursable through RTAP; training certificates will state the number of hours completed to reconcile time sheet hours. Travel time to and from the training location is reimbursable through RTAP. A 30-minute dinner break is acceptable and should be removed from time sheet hours.

For wages reimbursed through RTAP, upload the following documentation on Worksheet 6:

- Time sheets
 - RTAP hours must be documented on the employee's time sheet.
 - If subrecipients are not submitting wages through RTAP and are instead requesting reimbursement under 2A or 3A, they must document that RTAP was not used on the attendee's time sheet.
- Payroll registry, summary, or pay stub

If subrecipients request reimbursement for wages on the RTAP expense reimbursement form, they should enter the dollar amount requested on Worksheet 4 as a separate line item with a negative

amount on Worksheet 2A or 3A in the Portal. This will ensure reconciliation of the pay period amount for that employee.

Subrecipients should submit the wage reimbursement on Worksheet 2A for employees who work solely as drivers and dispatchers and on Worksheet 3A for while employees who split time or work solely in an administrative capacity. Both worksheets should include a comment indicating the RTAP reimbursement amount and the assigned RTAP reimbursement number (usually is 4 digits in parentheses).

Figure 7-2. Example of entry on 2A or 3A (negative amount is wages claimed for RTAP)

Example of entry on 2A or 3A (negative amount is Wages claimed on RTAP)					
John Smith	Dispatcher	961.54	301.94		1263.48
John Smith	Dispatcher	-370.20	0.00		
Submitter Notes.					
Submitted RTAP expense reimbursement - Invoice 1636 on 11/15/24. John Smith attended 8 hours of Training on 11/11/2024					

7.3.5 Worksheet 5 – Final Declaration

Include airfare for out-of-state travel only. Upload the airfare receipt on Worksheet 6.

Include any miscellaneous charges in the “Miscellaneous” field, including luggage charges, parking, taxis, and shuttles. The following documentation must be uploaded on Worksheet 6:

- Detailed receipts for each expense.
- Airline baggage charges are reimbursable for a maximum of two bags each way of travel. A baggage receipt is required for reimbursement.

The authorized representative signs and certifies that the expenses are legitimate and correct.

7.3.6 Worksheet 6 – File Upload

All required documentation related to the RTAP expense reimbursement must be scanned and uploaded on Worksheet 6 for review.

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. This section focuses on the Dashboard, which was designed to automate submittal and reimbursement processing between subrecipients and NDOT. The modules that contain 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 that need access to the Portal should contact Sarah Soula [sarah.soula@nebraska.gov] for assistance.) The Portal works best on a laptop or desktop computer with Google Chrome as the web browser. Using other web browsers or tablets and phones to access the Portal are not recommended.

Subrecipients use the Dashboard to create and submit their monthly invoices for reimbursement. The Dashboard has eight Worksheets (1A through 4A). The following sections provide a step-by-step guide for using the Dashboard. Subrecipients must fill out each Worksheet completely and accurately and 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

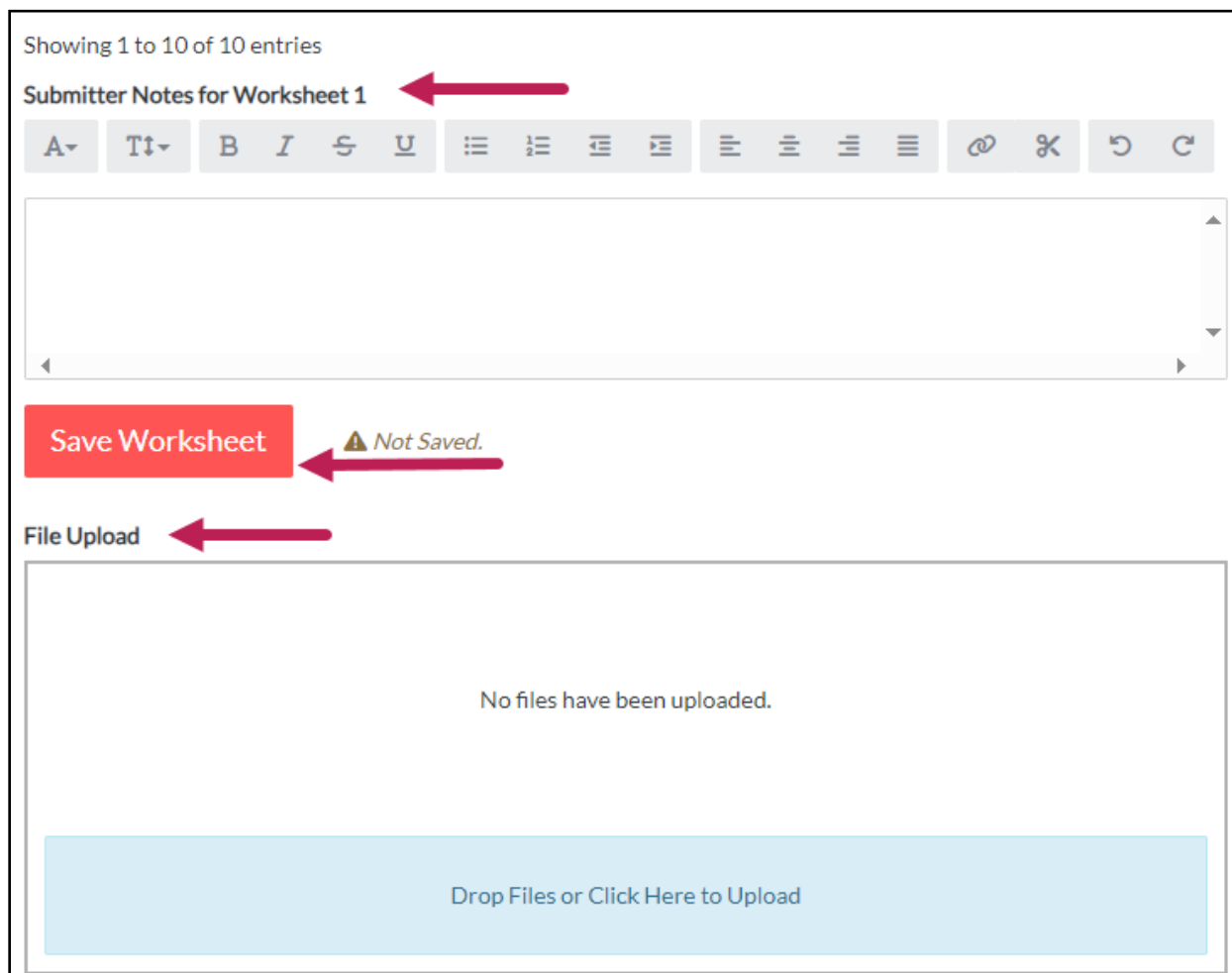
Each Worksheet has a “Submitter Notes” box, “File Upload” box, and “Save Worksheet” function.

The “Submitter Notes” box is specifically used to provide additional information 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 on 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 uploaded, subrecipients 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)



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

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



8.2 Worksheet 1A: Operating Revenue

Operating revenue is documented on Worksheet 1A and consists of income obtained from regular fares³ (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.

³ 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 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 fare pass 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

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 No.” field.

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

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 the “Record No.” field.

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 or county organizations, passengers, and companies or corporations. Enter the total amount of other revenue associated with the “Record No.” field. If no other revenue was received, leave this column 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

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	

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 or fare collection documents, which must contain signatures of the driver and the transit manager to verify route information.
- Fare log and 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 vital for 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.
- List of revenue by fund.
- Bank deposit slips 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 submit the following annually to NDOT:

- Document that includes the detailed process the subrecipient follows for cash flow received, deposited, and receipted for transit services
- Deposit form and 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 and deposits can be easily reviewed.
- Report revenue from fares and fare pass sales on separate lines.

Upload documentation pertaining only to 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.
- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Arrange all supporting documents in chronological order (if applicable).
- Include all pages of supporting documents (bank statements, invoices).
- Highlight all related bank items so that they are easy to find and identify on bank statements and deposit slips.
- If the total entered in the Dashboard differs from the total on the documentation, provide an explanation in the supporting documentation.
- Clearly label uploaded documents 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” (ex. Regular Fares_July_2024_Corrected).
 - If one page requires updates, modify that page and reupload the entire document.
 - If a corrected document must be reuploaded, add a version number (ex. Regular Fares_July_2024_Corrected_v2).

8.2.7.1 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	Busy Prep	Street Shop	
9:00	[Redacted]	Home QC	✓
9:15	[Redacted]	Home	
10:30	[Redacted]	Ultimate Image	✓
10:45	[Redacted]	Home	✓
11:00	[Redacted]	diapers	✓
11:40	[Redacted]	Bank	#4285
12:15	[Redacted]	Home	#4286
12:30	[Redacted]	Home	✓
1:30	[Redacted]	Dazzaz	✓
2:00	[Redacted]	Home	✓
2:30	[Redacted]	diapers	✓
		Home	✓

[Stamp]

Drivers Clock 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: 16

Odometer Reading: 37846

Date: 12-26-23

Spon. Boarding: 2

Reg. Boarding: 9

Receipt #: 7953

Amount: 9.00

Received By: [Signature]

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		1/2/24
805	7973	1/8/2024	13.00		1/3/24
805	7973	1/8/2024	8.00		1/4/24
805	7973	1/8/2024	11.05		1/5/24
807	7986	1/16/2024	4.00		1/8/24
807	7986	1/16/2024	3.00		1/9/24
807	7986	1/16/2024	7.00		1/10/24
807	7986	1/16/2024	12.00		1/12/24
809	8019	1/22/2024	12.00		1/16/24
809	8019	1/22/2024	8.00		1/17/24
809	8019	1/22/2024	9.00		1/18/24
809	8019	1/22/2024	7.00		1/19/24
811	8046	1/31/2024	55.00		

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.

Total Transit Revenues \$203.05

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

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

13
09
Page : 6

IMAGE STATEMENT

Deposit

Deposit

Deposit

Deposit

Deposit

Deposit

Deposit

Deposit

Deposit

Deposit

Paid

Paid

Continued 05/1430/6

8.3 Worksheet 1B: Local Matching Funds

Subrecipients 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 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 preapproval from NDOT to use any other sponsored fare as a local match because 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

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

The screenshot shows a navigation bar at the top with tabs 1A, 1B, 2A, 2B, 3A, and 3B. Tab 1B is selected. Below the navigation bar is a header for 'Local Matching Funds'. The main table has four columns: 'Matching Funds Source', 'Amount', 'Comments', and 'Match Source Type?'. The 'Amount' column is highlighted with a blue box and contains the value '\$ 256.00'. The 'Match Source Type?' column has a dropdown menu and a red trash icon.

Matching Funds Source	Amount	Comments	Match Source Type?
ModivCare	\$ 256.00		<input type="text"/> <input type="button" value="🗑️"/>

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

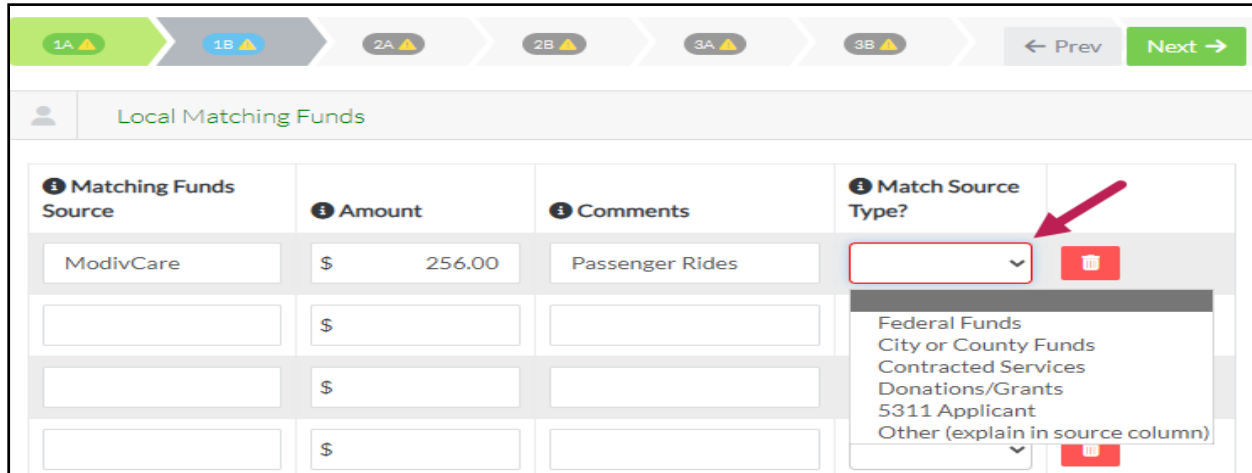
The screenshot shows the same navigation bar and header as Figure 8-10. The 'Comments' column is highlighted with a blue box and contains the text 'Passenger Rides'. The 'Amount' column now contains '\$ 256.00'.

Matching Funds Source	Amount	Comments	Match Source Type?
ModivCare	\$ 256.00	Passenger Rides	<input type="text"/> <input type="button" value="🗑️"/>

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



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 or EFT confirmation from outside sources)
- Local match support receipt on city, county, or 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 only to 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.

- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Arrange all supporting documents in chronological order (if applicable).
- Include all pages of supporting documents (bank statements, invoices).
- Highlight all related bank items so that they are easy to find and identify on bank statements and deposit slips.
- If the total entered in the Dashboard differs from the total on the documentation, provide an explanation in the supporting documentation.
- Clearly label uploaded documents 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” (ex. Local Match_July_2024_Corrected).
 - If one page needs to be updated, update that page and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number (ex. 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 can 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 or summary, or time sheets. 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) must also be split in proportion to the time worked in each category.

If wages are reimbursed through RTAP, the subrecipient must include the wage reimbursement on Worksheet 2A as a separate line item with a negative amount. The wage reimbursement should be submitted on Worksheet 2A for employees who work solely as drivers and dispatchers and on Worksheet 3A for employees who split time or work solely in an administrative capacity. 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 it appears on pay stubs, payroll registry or summary, or time sheets.

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;” use this selection when requesting reimbursement for personnel overhead costs that are not associated with an individual. When using “No Personnel,” use the “Name” field to specify the cost and the “Employer Costs” field to specify the price. Select the appropriate option from the drop-down menu.

Figure 8-15. Worksheet 2A – Select Position

Name	Position	Salaries	Employer Costs	Total	
John Smith	<div style="border: 1px solid red; padding: 2px;"> Driver Dispatcher No Personnel </div>	\$	\$	\$ 0.00	
		\$	\$	\$ 0.00	
		\$	\$	\$ 0.00	

8.4.3 Salaries Column

Enter the total amount of the employee’s gross wages for transit operating work only. Separate wages for each employee by pay periods (to match pay stubs, payroll registry or summary, or time sheets).

Figure 8-16. Worksheet 2A – Enter Salary

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, workers' compensation, insurance benefits). Separate these costs for each employee by pay periods (to match pay stubs, payroll registry or summary, or time sheets). 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

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:

- Time sheets
 - NDOT guidelines require each employee to provide either a wet or digital signature on their time sheet confirming work hours prior to document submission.
 - The time sheet must be signed and dated by both the employee and transit director or coordinator for hours worked as operating personnel. Transit managers should have their time sheets signed by their superior. 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 transit and non-transit programs. Specifically, the time sheet must record all work hours for the Section 5311 program and other programs clearly identified. If an employee works hours for the transit program in both operating and non-operating capacities, the hours must be identified separately on the time sheet.
 - If the time sheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original time sheet to identify transit and non-transit salary amounts.
 - Subrecipients may use whatever method they choose to document employee time sheets; however, handwritten time sheets must be accompanied by NDOT's Time Sheet (Regular-OT-Leave) spreadsheet 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 payroll registry or summary
 - If subrecipients use codes to identify programs, overtime, shift differential, and the like, they should specify the code(s) pertaining to transit hours.
- Proof of benefits or employer costs
 - This includes Medicare and Social Security taxes, retirement, workers' compensation, and insurance benefits.

Payroll registry, payroll summary, and pay stub documentation must have all hours accounted for and categorized (operating and non-operating or transit and 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 only to 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.
- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Arrange all supporting documents alphabetically by last name and 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 time sheet for first pay period, Jane Doe first pay period pay stub, Jane Doe time sheet 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 or Employer Cost Payroll Report Spreadsheet, 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 in the supporting documentation.
- Clearly label uploaded documents 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” (ex. Operating Personnel_July_2024_Corrected).
 - If one page needs to be updated, update that page and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number (ex. Operating Personnel_July_2024_Corrected_v2).

8.4.7.1 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. [REDACTED] 1/19/2024 Direct Deposit #: [REDACTED] \$ [REDACTED]

Earnings

Description	Rate	Hours	Current	YTD
Hourly	\$ [REDACTED]	7.750	\$ [REDACTED]	\$ [REDACTED]

Deductions

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

Annotations:

- 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.

[REDACTED]

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).

[REDACTED]
Employee Signature

[REDACTED]
Department Approval

[REDACTED]
Transit Manager

To: S [redacted] N [redacted] 1/5/2024 Direct Deposit #: [redacted] \$ [redacted]

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]

Time Off

Description	Start	Use
Vacation	[redacted]	[redacted]
Sick	[redacted]	[redacted]

Annotations:

- 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.

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

Subrecipients submit fuel and oil expenses 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's name, year, make, model, and full VIN**. Enter the **total** amount of fuel purchased for **each vehicle**. Add all fuel receipts or 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 6 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 6 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 or receipt has additional items that are incidental to the oil change (for example, windshield wiper fluid, multipoint 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 maintenance is completed at the same time as the oil change (repairs, car washes, tire rotation, wiper blades, air filters), 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 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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>
Fuel	<input type="text"/>	<input type="text"/>	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>

For this example, "Fuel" is selected from the drop-down menu.

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

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description	
Fuel	<input type="text"/>	<input type="text"/>	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>

8.5.3.2 Vehicle Column

This column allows you select a vehicle from your fleet.

Figure 8-22. Worksheet 2B – Select Vehicle

Fuel/Oil	Vehicle	Odometer EOM	Cost	Gallons	Vendor/Payee	Description
Fue	[Dropdown]		\$			
[Dropdown]	2017 Ford Bus					
[Dropdown]	2022 Chrysler Voyager					
[Dropdown]	2015 Dodge Minivan					
[Dropdown]	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 the corresponding vehicle.

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

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 and purchases for each vehicle and enter the total amount in this column. If a spreadsheet is used to total purchases, upload it as part of the documentation for Worksheet 2B.

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

The screenshot shows the 'Operating Expenses: Fuel or Oil' section. The 'Cost' column is highlighted with a blue box, and a callout bubble labeled 'Total Fuel Cost' points to it. The 'Cost' field contains '\$ 256'. Other fields include 'Fuel/Oil' (Fuel), 'Vehicle' (2022 Chrysler Voya... 2C4RC1CG6NR110206), 'Odometer EOM' (12568), 'Gallons' (empty), 'Vendor/Payee' (empty), and 'Description' (empty). A red trash icon is visible in the bottom right corner of the row.

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. The 'Gallons' column is highlighted with a blue box, and a callout bubble labeled 'Total Gallons' points to it. The 'Gallons' field contains '3250'. Other fields include 'Fuel/Oil' (Fuel), 'Vehicle' (2022 Chrysler Voya... 2C4RC1CG6NR110206), 'Odometer EOM' (12568), 'Cost' (\$ 256), 'Vendor/Payee' (empty), and 'Description' (empty). A red trash icon is visible in the bottom right corner of the row.

8.5.3.6 Vendor/Payee Column

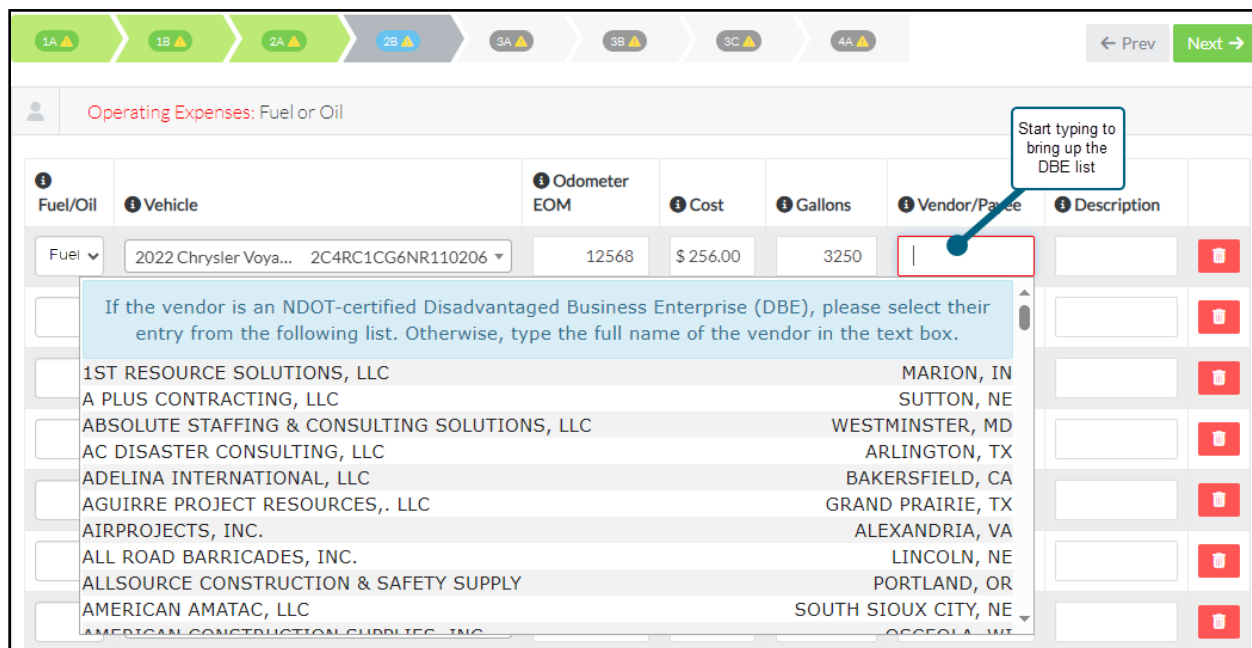
Enter the name of the company or corporation where the fuel was purchased (for example, Kwik Shop, Maverik, city/county co-op). You can enter multiple vendors in this column if needed.

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

The screenshot shows the 'Operating Expenses: Fuel or Oil' section. The 'Vendor/Payee' column is highlighted with a blue box. The 'Vendor/Payee' field contains 'Kwik Shop'. Other fields include 'Fuel/Oil' (Fuel), 'Vehicle' (2022 Chrysler Voya... 2C4RC1CG6NR110206), 'Odometer EOM' (12568), 'Cost' (\$ 256), and 'Gallons' (3250). A red trash icon is visible in the bottom right corner of the row.

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

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

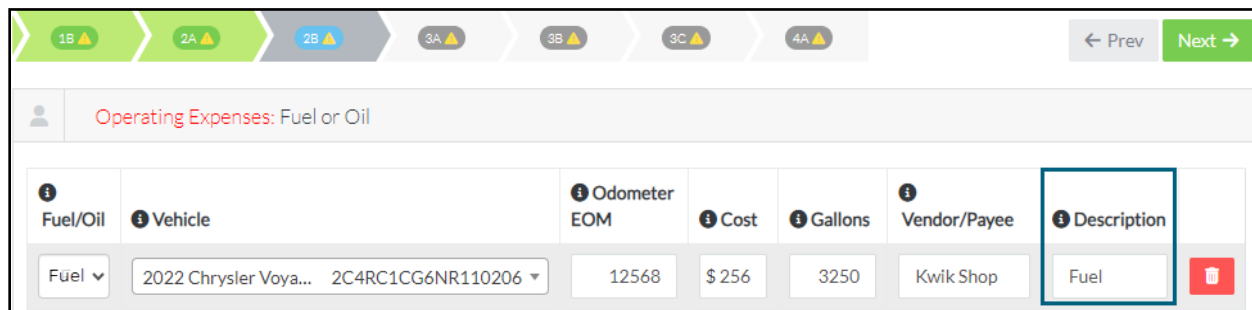


If the vendor is not a DBE, type the full name in the “Vendor/Payee” field.

8.5.3.7 Description Column

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

Figure 8-28. Worksheet 2B – Enter Description



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.”

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 only to 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.
- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Arrange all supporting documents in chronological order.
 - Supporting documents must also be organized by vehicle and in the same order as entered in the Dashboard.
- Organize all fuel pump receipts by vehicle and in chronological order. Label each page with the vehicle year, make, model, and the last 6 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 on Worksheet 3B.

- Use a spreadsheet to total fuel pump receipts and gallons per vehicle and include it 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 as a PDF.
- Include all pages of supporting documents (bank statements, invoices).
- Highlight all related bank items so that they are easy to find and identify on bank statements and deposit slips.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation in the supporting documentation.
- Clearly label the documents in this section 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” (ex. Fuel Pump Receipts_July_2024_Corrected).
 - If one page needs to be updated, update that page and reupload the entire document.
 - If a corrected document needs to be reuploaded, add a version number (ex. Fuel Pump Receipts_July_2024_Corrected_v2).

8.5.5.1 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 #9 [Redacted]														
12/01/2023	17:02	9505	[Redacted]	001	[Redacted]	UNL	03-1	86.0	46445	0		\$2.470	12.200	\$30.13
12/02/2023	17:31	9530	[Redacted]	001	[Redacted]	UNL	03-1	86.0	46542	0		\$2.470	12.200	\$30.13
12/06/2023	17:40	9650	[Redacted]	001	[Redacted]	UNL	03-1	86.0	46542	0		\$2.470	12.200	\$30.13
12/07/2023	17:28	9689	[Redacted]	001	[Redacted]	UNL	03-1	85.0	46445	0		\$2.470	12.200	\$30.13
12/08/2023	16:32	9718	[Redacted]	001	[Redacted]	UNL	03-1	79.0	46542	0		\$2.470	12.200	\$30.13
12/09/2023	15:11	9732	[Redacted]	001	[Redacted]	UNL	03-1	87.0	46657	0		\$2.470	13.100	\$32.36
12/13/2023	18:02	9865	[Redacted]	001	[Redacted]	UNL	03-1	65.0	46780	0		\$2.470	12.200	\$30.13
12/14/2023	17:51	9903	[Redacted]	001	[Redacted]	UNL	03-1	105.0	46933	0		\$2.470	12.200	\$30.13
12/15/2023	16:36	9926	[Redacted]	001	[Redacted]	UNL	02-1	87.0	47035	0		\$2.470	12.200	\$30.13
12/16/2023	17:30	9952	[Redacted]	001	[Redacted]	UNL	03-1	92.0	47173	0		\$2.470	12.200	\$30.13
12/18/2023	17:33	9999	[Redacted]	001	[Redacted]	UNL	01-1	80.0	47277	0		\$2.470	12.200	\$30.13
12/20/2023	16:56	0073	[Redacted]	001	[Redacted]	UNL	02-1	87.0	47386	0		\$2.470	12.200	\$30.13
12/21/2023	16:32	0111	[Redacted]	001	[Redacted]	UNL	03-1	91.0	47609	0		\$2.470	12.200	\$30.13
12/22/2023	15:43	0139	[Redacted]	001	[Redacted]	UNL	03-1	81.0	47612	0		\$2.370	12.600	\$29.86
12/28/2023	16:37	0340	[Redacted]	001	[Redacted]	UNL	03-1	83.0	47730	0		\$2.370	14.200	\$33.65
12/29/2023	16:19	0353	[Redacted]	001	[Redacted]	UNL	03-1	85.0	47828	0		\$2.370	11.400	\$27.02
12/30/2023	17:28	0391	[Redacted]	001	[Redacted]	UNL	02-1	91.0	47952	0		\$2.370	13.500	\$32.00
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	46445	0		\$2.470	19.000	\$46.93
12/07/2023	16:19	9679	[Redacted]	001	[Redacted]	UNL	02-1	10.0	46445	0		\$2.470	32.000	\$79.04
12/13/2023	16:44	9856	[Redacted]	001	[Redacted]	UNL	02-1	80.0	46445	0		\$2.170	44.200	\$95.91
12/18/2023	16:28	9997	[Redacted]	001	[Redacted]	UNL	02-1	80.0	46445	0		\$2.170	28.400	\$61.63
12/20/2023	16:32	0066	[Redacted]	001	[Redacted]	UNL	02-1	84.0	46445	0		\$2.170	26.300	\$57.07
12/27/2023	13:27	0293	[Redacted]	001	[Redacted]	UNL	03-1	76.0	46445	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	16.200	\$35.28

Annotations:

- The vehicle detailed in this section of the invoice is highlighted and easy to identify.
- The total gallons and fuel dollar amount entered on the Dashboard are highlighted and easy to identify.
- The actual total entered on the Dashboard differed slightly, which is noted and highlighted on the documentation.

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.

<p>Casey's General Store #2656</p> <p>Date <u>07/25/2023</u> Time 12:14</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>04</td><td>10.321</td><td>\$ 3.399</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 35.08</td></tr> </table> <p>Total Sale <u>\$ 35.08</u></p> <p>Auth # 536291 MastercardFleet</p> <p>Seq # 65 Odometer <u>125044</u></p>	Pump	Gallons	Price	04	10.321	\$ 3.399	Product	Amount	87E10	\$ 35.08	<p>Casey's General Store #2656</p> <p>Date <u>07/25/2023</u> Time 12:14</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>03</td><td>12.073</td><td>\$ 3.399</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 41.04</td></tr> </table> <p>Total Sale <u>\$ 35.08</u></p> <p>Auth # 051971 MastercardFleet</p> <p>Seq # 69 Odometer <u>125320</u></p>	Pump	Gallons	Price	03	12.073	\$ 3.399	Product	Amount	87E10	\$ 41.04	<p>Casey's General Store #2656</p> <p>Date <u>07/27/2023</u> Time 05:22</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>03</td><td>8.973</td><td>\$ 3.399</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 30.50</td></tr> </table> <p>Total Sale <u>\$ 30.50</u></p> <p>Auth # 789783 MastercardFleet</p> <p>Seq # 89 Odometer <u>125497</u></p>	Pump	Gallons	Price	03	8.973	\$ 3.399	Product	Amount	87E10	\$ 30.50
Pump	Gallons	Price																														
04	10.321	\$ 3.399																														
Product	Amount																															
87E10	\$ 35.08																															
Pump	Gallons	Price																														
03	12.073	\$ 3.399																														
Product	Amount																															
87E10	\$ 41.04																															
Pump	Gallons	Price																														
03	8.973	\$ 3.399																														
Product	Amount																															
87E10	\$ 30.50																															

<p>Casey's General Store #2656</p> <p>Date <u>07/28/2023</u> Time 12:08</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>02</td><td>4.870</td><td>\$ 3.599</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 17.53</td></tr> </table> <p>Total Sale <u>\$ 17.53</u></p> <p>Auth # MastercardFleet</p> <p>Seq # 84 Odometer <u>125623</u></p>	Pump	Gallons	Price	02	4.870	\$ 3.599	Product	Amount	87E10	\$ 17.53	<p>Casey's General Store #2656</p> <p>Date <u>07/31/2023</u> Time 11:30</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>01</td><td>7.514</td><td>\$ 3.599</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 27.04</td></tr> </table> <p>Total Sale <u>\$ 27.04</u></p> <p>Auth # MastercardFleet</p> <p>Seq # 53 Odometer <u>125817</u></p>	Pump	Gallons	Price	01	7.514	\$ 3.599	Product	Amount	87E10	\$ 27.04	<p>Casey's General Store #2656</p> <p>Date <u>07/31/2023</u> Time 04:16</p> <p>MCFLT #####</p> <table border="1"> <tr><th>Pump</th><th>Gallons</th><th>Price</th></tr> <tr><td>02</td><td>4.591</td><td>\$ 3.699</td></tr> </table> <table border="1"> <tr><th>Product</th><th>Amount</th></tr> <tr><td>87E10</td><td>\$ 16.98</td></tr> </table> <p>Total Sale <u>\$ 16.98</u></p> <p>Auth # MastercardFleet</p> <p>Seq # 73 Odometer <u>125910</u></p>	Pump	Gallons	Price	02	4.591	\$ 3.699	Product	Amount	87E10	\$ 16.98
Pump	Gallons	Price																														
02	4.870	\$ 3.599																														
Product	Amount																															
87E10	\$ 17.53																															
Pump	Gallons	Price																														
01	7.514	\$ 3.599																														
Product	Amount																															
87E10	\$ 27.04																															
Pump	Gallons	Price																														
02	4.591	\$ 3.699																														
Product	Amount																															
87E10	\$ 16.98																															

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

Non-operating expenses for personnel are submitted through Worksheet 3A for reimbursement. These expenses include wages and benefits specifically for transit directors or 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 can 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 or summary, or time sheets. 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) must also be split proportionately to the time worked in each category.

If wages are reimbursed through RTAP, the subrecipient must include the wage reimbursement on Worksheet 3A 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 and on Worksheet 3A for employees who split time or work solely in an administrative capacity. 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

The screenshot shows a web-based interface for entering personnel data. At the top, there are navigation tabs labeled 1A, 1B, 2A, 2B, 3A (active), and 3B. Below the tabs is a header for the section: "Non-Operating Expenses (Personnel):". The main content is a table with the following columns: Name, Position, Salaries, Employer Costs, and Total. The first row contains "John Smith" in the Name column, a dropdown menu in the Position column, and empty input fields for Salaries, Employer Costs, and Total. A red arrow points to the dropdown menu, which is currently open, showing a list of job titles: Director, Coordinator, Bookkeeper, Cleaning Manager, Secretarial, Executive Director, Bookkeeper/County Clerk, Environmental Activities Aide, Family & Community Services Admin. Support, Transportation Mgr., Program Assistant, Mechanic, City Clerk/Admin., Supervisor, Office Assistant, and Fiscal Director. Each row in the table also has a red trash icon in the rightmost column.

Name	Position	Salaries	Employer Costs	Total
John Smith	[Dropdown Menu]		\$	\$ 0.00
	Director		\$	\$ 0.00
	Coordinator		\$	\$ 0.00
	Bookkeeper		\$	\$ 0.00
	Cleaning Manager		\$	\$ 0.00
	Secretarial		\$	\$ 0.00
	Executive Director		\$	\$ 0.00
	Bookkeeper/County Clerk		\$	\$ 0.00
	Environmental Activities Aide		\$	\$ 0.00
	Family & Community Services 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 time sheets).

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 time sheets) 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

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:

- Time sheets
 - NDOT guidelines require that each employee provide either a wet or digital signature on their time sheet confirming work hours prior to submission of the invoice.
 - The time sheet 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 time sheet must 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 time sheet 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 time sheet.
 - If the time sheet system does not allow identifying different programs, a spreadsheet with hours worked each day and an explanation should be attached to the original time sheet to identify transit and non-transit salary amounts.
 - Subrecipients may use whatever method they choose to document employee time sheets; however, handwritten time sheets 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 time sheet for first pay period, Jane Doe first pay period pay stub, Jane Doe time sheet 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)

Subrecipients use Worksheet 3B 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 new tires and tire repair, preventative maintenance, engine repair, car washes, and allowable vehicle body repairs due to wear and tear during normal operations and not due to an accident.

In the event of an accident, if the estimate from the insurance company is less than the deductible amount, the subrecipient must cover the cost. The same applies if the subrecipient decides not to submit the accident to insurance for reimbursement. A loss is not reimbursable.

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

Vehicle	Vendor/Payee	Amount	Description	
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>
2017 Ford Bus	1FDFE4FS0HDC78666	\$ <input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>
2022 Chrysler Voyager	2C4RC1CG6NR110206	\$ <input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>
2015 Dodge Minivan	2C7WDGGBG3FR614236	\$ <input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>
No Expense		\$ <input type="text"/>	<input type="text"/>	<input type="button" value="🗑"/>

8.7.2 Vendor/Payee Column

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

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

The screenshot shows a navigation bar at the top with steps 2A through 4A. Below it is a header for 'Vehicle Maintenance Expenses (Other Non-Operating)'. The main table has columns for 'Vehicle', 'Vendor/Payee', 'Amount', and 'Description'. The 'Vehicle' column contains '2022 Chrysler Voya...' and '2C4RC1CG6NR110206'. The 'Vendor/Payee' column contains 'JT's Shop'. The 'Amount' column has a '\$' symbol, and the 'Description' column is empty. A red trash icon is visible at the end of the row.

If the vehicle maintenance expense occurred at a certified DBE, the name can be selected from the drop-down menu in the “Vendor/Payee” field.

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

The screenshot shows the same worksheet as Figure 8-38, but with a dropdown menu open for the 'Vendor/Payee' field. A callout box says 'Start typing to bring up the DBE list'. The dropdown list contains the following entries:

Vendor Name	Location
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

Each entry in the list has a red trash icon to its right. A blue callout box at the top of the list reads: '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.'

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 corresponding vehicle.

Figure 8-40. Worksheet 3B – Enter Amount

The screenshot shows a navigation bar at the top with steps 2A, 2B, 3A, 3B (active), 3C, and 4A. Below the navigation bar is a header for 'Vehicle Maintenance Expenses (Other Non-Operating)'. The main table has columns for Vehicle, Vendor/Payee, Amount, and Description. The 'Amount' column contains '\$ 56.23' and is highlighted with a blue box. The 'Description' column is empty and highlighted with a red box. A red trash icon is visible to the right of 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 navigation bar and header as Figure 8-40. In this step, the 'Description' column is highlighted with a blue box and contains the text 'Tire Repair'. The 'Amount' column still shows '\$ 56.23'. A red trash icon is visible to the right of 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 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, 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 preloaded with funds, all washes must be expended prior to reimbursement. Each car wash must be logged on the date it was used and include the corresponding VIN. For reimbursement, receipt for bulk or preloaded 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 as each item is used. Documentation will 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.

8.7.6 Documentation Format Requirements

- Only upload documentation pertaining to vehicle maintenance expenses in the “File Upload” box on Worksheet 3B.
- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Arrange all supporting documents by service in chronological order.
- Match the order of supporting documents in the PDF to the order that expenses 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).
- Highlight all related bank items so that they are easy to find and identify on bank statements and deposit slips and match invoices and service receipts.
- If the total entered in the dashboard differs from the total on the documentation, provide an explanation in the supporting documentation.
- Clearly label the documents in this section 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" (ex. Tire Rotation_VIN 123456_July_2024_Corrected).
 - If one page needs to be updated, update that page and reupload the entire document.
- If a corrected document needs to be reuploaded, add a version number (ex. Tire Rotation_VIN 123456_July_2024_Corrected_v2).

8.7.6.1 Worksheet 3B Documentation Examples

SUB DIV		UNIT	ITEM	REFERENCE	DESCRIPTION	AMOUNT
		NUMBER		DATE		
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
						-0.82
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
SUBTOTAL:						-1.87
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 (1) Dodge Van VIN# [REDACTED]

2017 #1

2017 #1

2017 #1

GOKIE OIL CO
10066686
[REDACTED]
08/28/2023 527353679
02:53:26 PM

GOKIE OIL CO
10066686
[REDACTED]
08/30/2023 527353996
02:41:26 PM

GOKIE OIL CO
10066686
[REDACTED]
09/01/2023 527354343
12:41:41 PM

XXXXXXXXXXXXXXXX3727
WEX
INVOICE 145007
AUTH 00-002746
REF0828145007687
ODD 95070

XXXXXXXXXXXXXXXX3
WEX
INVOICE 145007
AUTH 00-074556
REF0830143735683
ODD 95176

XXXXXXXX3727
124013
-037342
124010063
51

PUMP# 3
REGULAR 10.847G
PRICE/GAL \$3.549
FUEL TOTAL \$ 38.50

TOTAL = \$ 38.50
CREDIT \$ 38.50

PUMP# 1
REGULAR 7.677G
PRICE/GAL \$3.549
FUEL TOTAL \$ 27.25

TOTAL = \$ 27.25
CREDIT \$ 27.25

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

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

COMPLETION
Entry: SWIPE
Batch: 73 Seq Num: 31
Term ID: 3
Vehicle Card Number: 33957
Workstation ID: 08
Tell us about your visit for a chance to win a gas gift card! Gasfeedback.com

COMPLETION
Entry: SWIPE
Batch: 69 Seq Num: 39
Term ID: 1
Vehicle Card Number: 33957
Workstation ID: 08
Tell us about your visit for a chance to win a gas gift card! Gasfeedback.com

COMPLETION

Card:
Cardholder Copy

Card:
Cardholder Copy

DATE: 10/19/23 @ 0810		PAGE 1
USER: [REDACTED]	AP Invoice/Check Copy	
RPT: AP CHECK..zcus.ap.duplicate.check.portrait.RP	[REDACTED]	
Date: 09/26/23 Bank: SAH	Check no: 01024985	
Facility: SAH	Vendor: V036204	
Automotive Rentals Inc	Our Acct Number:	
PO Box 8500-4375		
Philadelphia, PA 19178-4375		

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.

Statement Ending 10/31/2023

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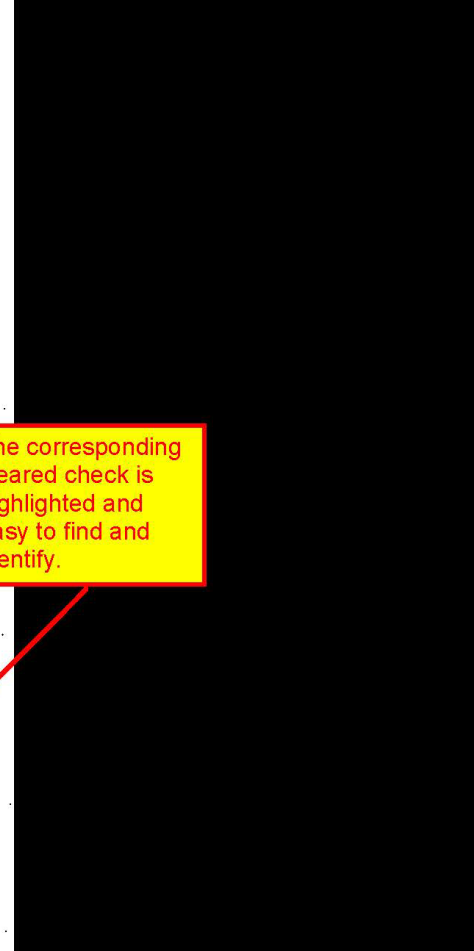
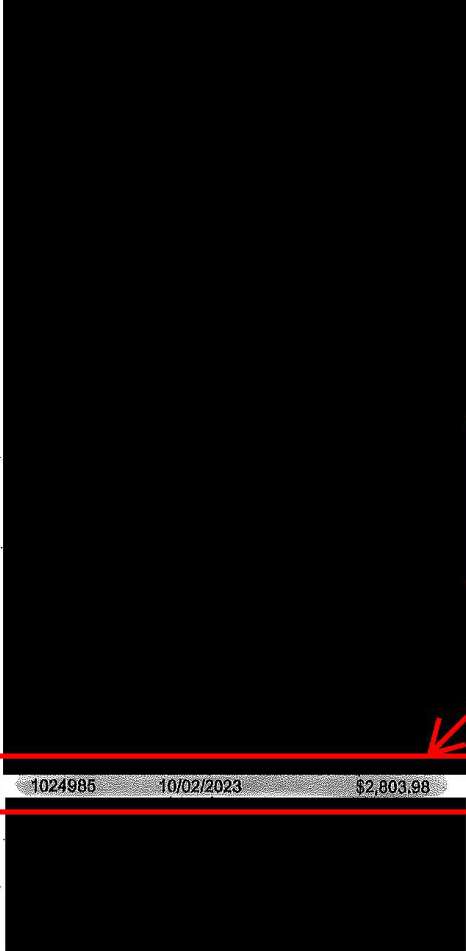
Account Activity (continued)

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



Checks Cleared

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



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

1024985	10/02/2023	\$2,803.98
---------	------------	------------

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

Subrecipients submit reimbursement for other non-operating and capital expenses on Worksheet 3C. 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 the 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.

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 or corporation used for the purchase.

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

The screenshot shows a navigation bar at the top with steps 2A, 2B, 3A, 3B, 3C (highlighted), and 4A. Below the navigation bar is a header for 'Other Non Operating and Capital Expenses'. The main form has four columns: 'Expense Category', 'Vendor/Payee', 'Description', and 'Amount'. The 'Expense Category' is set to 'Insurance'. The 'Vendor/Payee' field contains 'State Farm'. The 'Description' field is empty, and the 'Amount' field has a '\$' symbol. A red trash icon is visible to the right of the 'Amount' field.

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

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

The screenshot shows the same navigation bar as Figure 8-44. The 'Vendor/Payee' field is highlighted with a blue box, and a callout bubble says 'Start typing to bring up the DBE list'. A dropdown menu is open, displaying a list of vendors. A text box above the list reads: '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 includes:

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 or 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 for the corresponding category.

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 must 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 (utility bills, rental or lease space, phone bills, other expenses). Ensure that account descriptions are noted.
- Receipt – If multiple items were purchased from a store, highlight which items that pertain to transit are for reimbursement. 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 that pertain to transit are for reimbursement. Include a description of how the item is used for transit operations.
- Vendor billing statements – Highlight which items that pertain to transit are for reimbursement. Include a description of how the item is used for transit operations.
- Copy of newspaper or voice advertisement – This must show 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. Advertising 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 (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.

Upload all documentation pertaining only to other non-operating and capital expenses reimbursements in the “File Upload” box.

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.
- Ensure the documentation provided meets the requirements outlined in this section and is well organized and easy to read; otherwise, the invoices will be rejected.
- Arrange all supporting documents in a single PDF facing the same direction and facing up so that they are easily readable.
- Organize all supporting documents by expense in chronological order.
- Match the order of supporting documents in the PDF with the order expenses entered into the Dashboard.
- Include all pages of supporting documents (bank statements, invoices).
- Highlight all related bank items so that they are easy to find and identify on bank statements and deposit slips 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.
- Clearly label the documents in this section 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” (ex. Office Supplies_July_2024_Corrected).
 - If a corrected document needs to be reuploaded, add a version number (ex. Office Supplies_July_2024_Corrected_v2).

8.8.6.1 Worksheet 3C Documentation Examples



Signature Required

Invoice

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

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

Invoice summary

Payment due by March 07, 2024

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**

Account # [REDACTED]

Payment terms Net 30

Purchase date 05-Feb-2024

Purchased by [REDACTED]

Department Transit

GL code [REDACTED]

Location [REDACTED]

Registered business name [REDACTED]

Check [REDACTED]

Ship to [REDACTED]

Pay by

Electronic funds transfer [REDACTED]

Account name [REDACTED]

Bank name [REDACTED]

ACH routing # (ABA) [REDACTED]

Bank account # (DDA) [REDACTED]

SWIFT code (wire transfer) [REDACTED]

Total amount is highlighted and easy to identify.

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%

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

***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

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AVERA SACRED HEART
RHODESANDERSON
INSURANCE

CWG No	Year	Description	Vehicle Identification No.	CWG 2023 Premium
264	1961	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	EIDorado 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

⑦ Vehicles = \$ 16,224 yearly
 = \$ 1352⁰⁰ monthly

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 and title of the individual who prepared the invoice as well as the date and the name title of the individual authorizing the invoice submission and the date. 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

The screenshot shows a web form titled "Operating Statistics". At the top, there is a navigation bar with tabs labeled 2A, 2B, 3A, 3B, 3C, and 4A. The 4A tab is currently selected. To the right of the tabs are two buttons: "← Prev" and "Summary →". Below the navigation bar, the form title "Operating Statistics" is displayed. The form contains several input fields, each with a question mark icon to its left:

- Vehicle Revenue Hours:** 63
- Vehicle Revenue Miles:** 958
- Regular Passenger Boardings:** 326
- Sponsored Services Passenger Boardings:** 20
- Number of volunteer drivers:** 0
- Number of personal vehicles used:** 0
- Number of Vehicles Used in Peak Hours of Service:** 2

At the bottom of the form, there are two sections for user information:

- Document Prepared By (Name):** John Smith, **Title:** Manager, **Date:** 06/19/2024
- Document Authorized By (Name):** Jan Grant, **Title:** Director, **Date:** 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,⁴ 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 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 or summary or pay stubs confirming salary, wages, and employer costs
- Administrative costs – Advertisements (marketing or radio ads), background checks, and office supplies

⁴ 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.

- 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:

- Time sheets for hours worked by operating personnel
- Pay stub or payroll registry or summary
- Proof of employer costs, such as Medicare and Social Security taxes, retirement, workers' 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 or 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 to ensure proper reimbursement.

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 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.

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			Transit total Rented Square Footage Calculation (Auto-calculated)		
Width	<input type="text" value="0.00"/>	feet	Rented Space		0.00
Length	<input type="text" value="0.00"/>	feet	Total Building space		0.00
Square feet	0.00	square feet	Percentage usage		#DIV/0!

Office Space 1		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Office Space 2		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Office Space 3		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Office Space 4		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Garage Space		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Lobby Space		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Bathroom Space 1		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Bathroom Space 2		
Width	<input type="text" value="0.00"/>	feet
Length	<input type="text" value="0.00"/>	feet
Square feet	0.00	square feet

Calculation per Square Footage		
Rented Space		0.00
Rate per Sq. Ft	<input type="text" value="0.00"/>	
Total Cost	\$	-

Comparison of Rent (Auto-calculated)		
Use if only comparing other options		
	Name #	
Width	<input type="text" value="0.00"/>	
Length	<input type="text" value="0.00"/>	
Total Square Foot		0.00
Cost	<input type="text" value="0.00"/>	
Cost per Sq. Ft.		#DIV/0!

	Name #	
Width	<input type="text" value="0.00"/>	
Length	<input type="text" value="0.00"/>	
Total Square Foot		0.00
Cost	<input type="text" value="0.00"/>	
Cost per Sq. Ft.		#DIV/0!

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		Transit Rented Square feet (Auto-calculated)	
Width	<input type="text"/> feet	Total	0 square feet
Length	<input type="text"/> feet	Allocation % of	#DIV/0!
Total	<u><u>0.00</u></u> square feet	square feet	

Office Space 1		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Utility/Office usage	
Total cost	<input type="text"/>
Rented square feet	#DIV/0!
Cost %	#DIV/0!

Office Space 2		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Utility/Office usage	
Total cost	<input type="text"/>
Rented square feet	#DIV/0!
Cost %	#DIV/0!

Office Space 3		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Utility/Office usage	
Total cost	<input type="text"/>
Rented square feet	#DIV/0!
Cost %	#DIV/0!

Office Space 4		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Utility/Office usage	
Total cost	<input type="text"/>
Rented square feet	#DIV/0!
Cost %	#DIV/0!

Garage Space		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Lobby Space		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Bathroom Space 1		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

Bathroom Space 2		
Width	<input type="text"/>	feet
Length	<input type="text"/>	feet
Square feet	<u><u>0</u></u>	square feet

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 _____

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: _____

Date	Day	TRANSIT							NON-TRANSIT				TOTALS						
		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	Total Transit	Total Transit	Total Transit	Non-Transit/Non-Federal	Non-Transit/Non-Federal	Non-Transit/Non-Federal	Total Non-Transit/Non-Federal	Total Transit & Non-Transit	Total Transit & Non-Transit	Total Transit & Non-Transit	Total Transit & Non-Transit
		Regular Hours	Overtime Hours	Leave Hours	Regular Hours	Overtime Hours	Leave Hours	Regular Hours	Overtime Hours	Leave Hours	Total Transit Hours	Regular Hours	Overtime Hours	Leave Hours	Hours	Regular Hours	Overtime Hours	Leave Hours	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	
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	
BI-Weekly total		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	\$ -

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	\$ -

Enter on Wksht 2A Enter on Wksht 3A

TOTAL GROSS PAY	\$ -
------------------------	------

Appendix E: Employer Cost Payroll Spreadsheet



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Appendix F: Leave Time Spreadsheet



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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: _____

<i>Operating Revenue-Worksheet 1A</i>		<i>Fuel & Oil Expenses-Worksheet 2B</i>	
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"/>		
		<i>Vehicle Maintenance Expenses-Worksheet 3B</i>	
<i>Local Match-Worksheet 1B</i>		Receipts	<input type="checkbox"/>
Transit expenditure report from City/County	<input type="checkbox"/>	Invoice	<input type="checkbox"/>
Outside source local match: <ul style="list-style-type: none"> - Receipt of payment - Deposit of check - Bank statement 	<input type="checkbox"/>	City/County maintenance shop: <ul style="list-style-type: none"> - 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"/>
<i>Operating & Non-Operating Personnel Expenses-Worksheets 2A & 3A</i>		Proof of payment	<input type="checkbox"/>
Timesheets: <ul style="list-style-type: none"> - Approved by employee & supervisor - All personnel (salary & hourly) - Hours split between Transit (Oper & Non-Operating) or between Transit & Non-Transit 	<input type="checkbox"/>	<i>Other Non-Operating and Capital Expenses-Worksheet 3C</i>	
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: <ul style="list-style-type: none"> - Health insurance statement & proof of payment - Retirement - Life insurance-proof of payment - Workman comp-proof of payment - Stipends – HR policy 	<input type="checkbox"/>	Receipts: <ul style="list-style-type: none"> - 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"/>		